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1985

# ***Annual Report***

**FOR THE TOWN OF  
WHITEFIELD,  
NEW HAMPSHIRE**



**Year Ending December 31**

**1985**

University of New Hampshire

Library



**ANNUAL REPORT**  
**of the Selectmen of**  
**WHITEFIELD**  
**New Hampshire**

**TOGETHER WITH THE REPORTS OF**  
**Town Treasurer, Cemetery Trust Funds,**  
**Treasurer, Public Library, Police**  
**Department, Airport Commission,**  
**Fire & Water Departments**

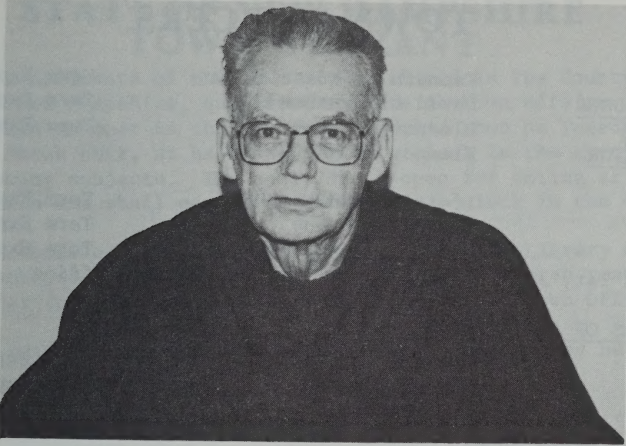
**FOR THE YEAR ENDING**  
**DECEMBER 31, 1985**

**NOTICE: This is the only Town Report you will receive. Please  
bring it to the Town Meeting so you can follow the business  
procedure.**

**BUSINESS MEETING TUESDAY, MARCH 11 AT 7:30 P.M.**  
**POLLS OPEN 10 A.M. TO 6 P.M.**

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The Town of Whitefield dedicates this annual report to Judge Willard Stoughton who retired January 31, 1986 after serving for twenty-five years as a justice for the Whitefield Municipal Court. Best wishes for a happy and "swinging" retirement.

Photo by Caledonian-Record



## TOWN OFFICERS

<u>MODERATOR</u>	Kenneth L. Russell, Jr.	Term Expires 1986
<u>TOWN TREASURER</u>	David L. Monahan	Term Expires 1987
<u>TOWN CLERK</u>	Eleanor P. Hart	Term Expires 1988
<u>TAX COLLECTOR</u>	Eleanor P. Hart	

<u>SELECTMEN</u>	Irving V. Hodgkinson	Term Expires 1986
	William Kennedy	Term Expires 1987
	Raymond H. Putnam, Jr.	Term Expires 1988

NOTE: Meet 1st, 3rd, 5th Mondays - 7:00 p.m. - Town Office

### SUPERVISORS OF CHECK LIST

Carlton Rines	Term Expires 1988
Roland Beaulieu	Term Expires 1989
Teresa Mason	Term Expires 1989

### TRUSTEES OF TRUST FUNDS

Faye Buckminster	Term Expires 1986
Mary Watkins	Term Expires 1987
Mary Hennessey	Term Expires 1988

### LIBRARY TRUSTEES

Eleanor Mason	Term Expires 1986
Eileen Kennedy	Term Expires 1986
Louise Jordan	Term Expires 1987
Faye Jennings/Janet Kennedy*	Term Expires 1987
Ann Lalonde	Term Expires 1988
Lavina Maykut	Term Expires 1988

\*Appointed to fill remainder of term

### PUBLIC WELFARE SPVS. Board of Selectmen

### POLICE DEPT.

Chief Richard Dow  
 Patrolman Glenn Brooks  
 Patrolman Wilford Tompkins  
 Patrolman Christopher St. Cyr

### HIGHWAY DEPT.

Alan Smith, Foreman

### PLANNING BOARD

Edgar Cormier, Chairman  
 Jeanne McIntyre, Secretary  
 Mary Hennessey, Treasurer  
 Larry Rexford  
 Stanley Holz  
 Alice McGee  
 Kenneth L. Russell, Jr.  
 Edward Witt, Alternate  
 Raymond H. Putnam, Jr., Selectmen Rep.

NOTE: Meet 1st Tuesday Every Month at Town Office - 7:00 p.m.

## STATE OF NEW HAMPSHIRE TOWN WARRANT

To the inhabitants of the Town of Whitefield in the County of Coos and State of New Hampshire, qualified to vote in town affairs. You are hereby notified to meet in the Town Hall in said town on Tuesday, the eleventh of March next, at half past seven o'clock in the evening to act on the following subjects. The polls shall open for voting at ten o'clock in the forenoon and shall not close before six o'clock in the evening.

1. To choose one Selectman for three years; two Library trustees for three years each; one Trustee of Trust Funds for three years; one Town Moderator for two years; and all other necessary Town Officers.

2. To raise and appropriate such sums of money as may be necessary for:

a. General Government:

- (1) Town Officers Salaries
- (2) Town Officers Expenses
- (3) Election & Registration
- (4) General Government Buildings
- (5) Reappraisal of Property
- (6) Damages & Legal Expenses
- (7) Community Action Program
- (8) Chamber of Commerce
- (9) North Country Council
- (10) Municipal Audit
- (11) Contingency Fund

b. Public Safety:

- (1) Police Department
- (2) Fire Department
- (3) Civil Defense

c. Highways, Streets, & Bridges:

- (1) Town Maintenance
- (2) General Highway Dept. Expenses
- (3) Highway Equipment Maintenance
- (4) Sidewalk Maintenance
- (5) Street Lighting

d. Sanitation:

- (1) Landfill
- (2) Sewer Maintenance
- (3) Treatment Plant Operation & Maintenance

e. Health:

- (1) Life Squad
- (2) Health Officer

f. Welfare:

- (1) General Assistance
- (2) Old Age Assistance & APDT

g. Culture and Recreation:

- (1) Public Library
- (2) Parks & Playgrounds
- (3) Recreation Program
- (4) Band Concerts
- (5) Memorial Day

h. Public Service Enterprises:

- (1) Cemetery Association
- (2) St. Matthew Cemetery
- (3) Regional Airport

i. Debt Service:

- (1) Payments on Principal of Debt - Sewer Bond
- (2) Interest Expense - Sewer Bond
- (3) Interest Expense - Tax Anticipation Notes

j. Miscellaneous:

- (1) Insurance - Property, Liability, etc.
  - Group Health
  - Group Life/Disability
  - Workmens Compensation
  - Unemployment Compensation
- (2) FICA and Police Retirement

k. Water Department:

- (1) Water Rent
- (2) Operation & Maintenance of Dept.

3. To see if the Town will vote to authorize the Selectmen to borrow money by temporary loans in anticipation of taxes.

4. To see if the Town will vote to authorize the Selectmen to transfer tax liens and convey property acquired by the Town by tax collector's deed by either a public auction; or advertised sealed bid; or in such other manner as determined by the Selectmen as justice may require, in accordance with RSA 80:42. The Selectmen shall have the power to establish a minimum amount for which the property is to be sold and terms and conditions of the sale.



5. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from the State, Federal or another governmental unit or a private source which becomes available during the year in accordance with the procedures set forth in RSA 31:95-b.

6. To see if the Town will authorize prepayment of resident taxes and to authorize the tax collector to accept prepayments as provided by RSA 80:1-a.

7. To see if the Town will vote to raise, appropriate and expend the sum of Two Thousand Dollars (\$2,000.00) for the overall maintenance and operating expenses of the Children's Community Center.

8. To see if the Town will vote to raise, appropriate and expend the sum of Five Thousand Five Hundred Dollars (\$5,500.00) to continue Public Health Nursing Service in Whitefield.

9. To see if the Town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500.00) as Whitefield's contribution to the White Mountain Mental Health & Developmental Services, a non-profit mental health and developmental service center. (By Petition)

10. To see if the Town will vote to raise and appropriate Two Thousand Dollars (\$2,000.00) for the Littleton Hospital to establish an Ambulatory Surgery Service expected to be operational in 1987. This service will provide Whitefield patients with one day surgery saving time and money. The hospital administration will report the opening of service to the town. (By Petition)

11. To see if the Town will vote to raise and appropriate Five Thousand One Hundred Dollars (\$5,100.00) to purchase hose for the Fire Department.

12. To see if the Town will vote to raise and appropriate Thirty Five Thousand Dollars (\$35,000.00) for purchase of a truck with sanders and plow for the Highway Department.

13. To see if the Town will vote to raise and appropriate Ten Thousand Dollars (\$10,000.00) for purchase of a pick-up truck for the Highway Dept.

14. To see if the Town will vote to appropriate Three Thousand Nine Hundred Dollars (\$3,900.00) to assist or fund, in whole or in part, the Whitefield Senior Citizens Center for programs for the aging, and the administration thereof with the advice of the NH State Council on Aging pursuant to RSA 167-A:10 and to authorize the withdrawal of the amount required for this purpose from the Federal Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 (as amended).

15. To see if the Town will vote to appropriate Thirty One Thousand Dollars (\$31,000.00) for purchase and installation of water meters and authorize the withdrawal of the amount required for this purpose from the Federal Revenue Sharing Fund.

16. To see if the Town will vote to authorize the Selectmen to sell a parcel of land consisting of 2.9 acres on Pine St., acquired from Carl Lufkin and Ruth L. Bean, recorded Coos Deeds, Volume 559, Page 406, on March 29, 1973 to Fred Davis for the sum of Three Thousand Five Hundred Dollars (\$3,500.00). Purpose of the purchase is to install a septic system.

17. To see if the Town will vote to raise and appropriate the sum of Sixteen Thousand Dollars (\$16,000.00) for the purpose of effecting repairs to the municipal well located on Cherry Mt. in Jefferson, NH, such sum to be raised by the issuance of Serial Bonds or Notes not to exceed Sixteen Thousand Dollars (\$16,000.00) under and in compliance with the provisions of the Municipal Finance Act (NH RSA 33:1 et seq., as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such other action as may be necessary to effect the issuance, negotiation, sale and delivery of said bonds or notes as shall be in the best interests of the Town of Whitefield. (Voting on this article shall be by written ballot and a 2/3 vote is required for adoption pursuant to RSA 33:8).

18. To see if the Town will vote to rescind Article 6 of the 1972 annual town meeting as amended and to discontinue plowing of the one mile, more or less, of road on the west side of Forest Lake from the Bethlehem line to the Dalton line.

19. To see if the Town will vote to correct Article 2k of the 1974 Town Warrant to authorize the creation of a Capital Reserve Fund for the purpose of purchasing a Highway Department truck with plow and sander to replace the 1977 Chevrolet dump truck and to pay into that fund the amount of Twenty Thousand Dollars (\$20,000.00). This amount plus interest is in custody of the Trustees of Trust Funds.

20. To see if the Town will vote to correct Article 2k of the 1974 Town Warrant to authorize the creation of a Capital Reserve Fund for the purpose of purchasing a pickup truck to replace the 1985 GMC pickup truck and to pay into that fund the amount of Five Thousand Dollars (\$5,000.00). This amount plus interest is in custody of the Trustees of Trust Funds.

21. To see if the Town will vote to correct Article 2k of the 1974 Town Warrant to authorize the creation of a Capital Reserve Fund for the purpose of purchasing a Highway Dept. payloador to replace the 1978 International Hough payloador and to pay into that fund the amount of Fifteen Thousand Dollars (\$15,000.00). This amount plus interest is in the custody of the Trustees of Trust Funds.

22. To see if the Town will vote to correct Article 18 of the 1982 Town Warrant to authorize the creation of a Capital Reserve Fund for the purpose of purchasing an ambulance and to pay into that fund the amount of Fifteen Thousand Dollars (\$15,000.00). This amount plus interest is in the custody of the Town Treasurer. Additionally, to see if the Town will vote to raise and appropriate a payment into that fund in the amount of Five Thousand Dollars (\$5,000.00).

23. To see if the Town will vote to authorize the creation of a Capital Reserve Fund for the purpose of purchasing a Police Cruiser and further to see if the Town will vote to raise and appropriate a payment into that fund in the amount of Five Thousand Dollars (\$5,000.00).

24. To see if the Town will vote to authorize the creation of a Capital Reserve Fund for the purpose of purchasing a Fire Truck and further to see if the Town will vote to raise and appropriate a payment into that fund in the amount of Ten Thousand Dollars (\$10,000.00).

25. To see if the Town will vote to raise and appropriate a payment of Two Thousand Dollars (\$2,000.00) into the Capital Reserve Fund for revaluation of the Town.

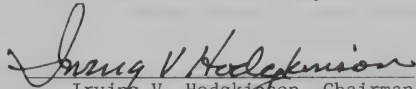
26. "Shall we adopt the provisions of RSA 72:37 for the exemption of the blind from property tax? This statute provides that every inhabitant who is legally blind shall be exempt each year from the property tax on a residence to the value of \$15,000.00." (Voting on this article shall be by ballot with a majority required and was a petition article).

27. To see if the Town will vote to oppose the burial, storage, transportation and production of high level radioactive waste in the Town of Whitefield and State of New Hampshire; and to call upon Congress to conduct an independent investigation with full public participation into the feasibility and prudence of the US Department of Energy's (DOE's) present plan to dispose of radioactive waste and into the DOE's competence to carry out such a plan.

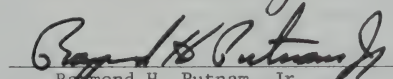
28. To see if the Town will vote to adopt written welfare guidelines as proposed by the Board of Selectmen. Chapter 380 of the Laws of 1985 requires the Town to adopt written welfare guidelines prior to April 1, 1986. (Copies of the full text of the proposed guidelines are on file with the Town Clerk).

29. To transact any other business that may lawfully come before said meeting.

Given under our hands and seal of the Town this fourth day of February, 1986.

  
Irving V. Hodgkinson, Chairman

  
William Kennedy

  
Raymond H. Putnam, Jr.

A TRUE COPY ATTEST:

IRVING V. HODGKINSON  
WILLIAM KENNEDY  
RAYMOND H. PUTNAM, JR.

SELECTMEN OF THE TOWN OF WHITEFIELD



## BUDGET OF THE TOWN OF WHITEFIELD

Estimates of Revenue for the Ensuing Year, January 1, 1986 to December 31, 1986 compared with Estimated and Actual Revenue of the Previous Year, January 1, 1985 to December 31, 1985.

	Estimated Revenue <u>1985</u>	Actual Revenue <u>1985</u>	Estimated Revenue <u>1986</u>
<b><u>SOURCES OF REVENUE:</u></b>			
<b><u>Taxes:</u></b>			
Resident Taxes	10,500.00	10,010.00	10,500.00
National Bank Stock Taxes	9.00	9.36	9.00
Yield Tax & Interest	4,000.00	18,040.41	6,000.00
Interest & Penalties on Taxes	15,000.00	19,064.75	18,000.00
Inventory Penalties	400.00	607.63	500.00
Land Use Change Tax & Interest	-	1,250.00	5,150.00
<b><u>Intergovernmental Revenues:</u></b>			
Shared Revenue	34,000.00	35,385.00	34,000.00
Railroad Tax	1,350.00	1,435.55	1,350.00
Highway Block Grant Aid	31,305.00	31,304.72	29,640.00
Airport Grant	-	1,183.00	-
Bond Bank Interest Payment	38,750.00	34,200.17	66,875.00
Bond Bank Principal Payment	-	-	40,000.00
<b><u>Licenses &amp; Permits:</u></b>			
Motor Vehicle Permit Fees	60,000.00	81,105.00	70,000.00
Dog Licenses	600.00	577.85	570.00
Business Licenses, Permits & Filing Fees	50.00	75.00	75.00
<b><u>Charges for Services:</u></b>			
Income from Departments	7,500.00	11,088.98	7,500.00
<b><u>Miscellaneous Revenues:</u></b>			
Dividends - Bank	33.00	57.61	60.00
Sale of Town Property	-	2,923.80	3,500.00
Group Insurance Reimb.	-	2,247.48	2,300.00
Workmens Comp. & Unemployment Comp. Dividends & Reimb.	-	12,746.31	12,000.00
<b><u>Other Financing Sources:</u></b>			
Interest on Deposits	4,000.00	7,180.79	5,000.00
Income from Water Dept.	69,000.00	87,495.18	78,800.00
Income from Sewer	-	-	30,000.00
Revenue Sharing Fund	*93,000.00	78,941.26	34,900.00
Fund Balance from Previous Yr.	<u>80,000.00</u>	<u>78,000.00</u>	<u>110,000.00</u>
	449,497.00	514,929.85	566,729.00

\*Increased per DRA - truck from Revenue Sharing



PUBLIC SERVICE ENTERPRISES:

Cemetery Association	6,000.00	6,000.00	7,500.00
St. Matthew Cemetery	800.00	800.00	800.00
Regional Airport	5,500.00	5,500.00	5,500.00

DEBT SERVICE:

Principal - Sewer Note #4	7,620.00	7,620.00	-
Principal - Sewer Bond	-	-	40,000.00*
Interest - Sewer Note #4	572.00	571.50	-
Interest - Sewer Bond	38,750.00	34,200.17	66,875.00*
Interest - Tax Anticipation Notes	2,000.00	2,433.34	3,000.00

OPERATING TRANSFERS OUT:

Capital Reserve	14,000.00	14,000.00	-	**
Ambulance Fund	5,000.00	5,000.00	-	**

MISCELLANEOUS:

Insurance -			
Property, Liability, etc.	19,500.00	26,369.28	28,000.00
Group Health	9,000.00	14,120.29	12,700.00
Group Life/Disability	2,600.00	3,292.19	3,300.00
Workmens Compensation	20,000.00	13,758.00	19,000.00
Unemployment Compensation	2,000.00	2,080.06	2,000.00
FICA & Police Retirement	20,000.00	18,471.49	20,000.00

WATER DEPARTMENT:

Operations & Maintenance	69,000.00	91,291.80	78,800.00 *
Water Rent	528.00	538.00	600.00

SUBTOTAL:

692,395.00	655,537.09	759,330.00
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WARRANT ARTICLES:

Childrens Comm. Center	2,000.00	2,000.00	2,000.00
Public Health Nursing	5,500.00	5,500.00	5,500.00
Town Master Plan	5,000.00	5,000.00	-
White Mt. Mental Health	-	-	2,500.00
Littleton Hospital	-	-	2,000.00
Fire Dept. Hose	-	-	5,100.00
Dump Truck, Sander & Plow	-	-	35,000.00
Hgwy. Dept. Pick-up Truck	-	-	10,000.00
Capital Reserve - Ambulance	-	-	5,000.00
- Cruiser	-	-	5,000.00
- Fire Truck	-	-	10,000.00
- Revaluation	-	-	2,000.00
Long Term Debt - Water Dept.	-	-	16,000.00

SUBTOTAL:

12,500.00	12,500.00	100,100.00
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REVENUE SHARING ARTICLES

93,000.00	81,941.26	34,900.00
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\* Offset by receipts

\*\* Included in warrant articles

\*\*\* Balance of \$4,650 encumbered - \$350 actually spent in 1985

\*\*\*\* Balance of \$3,000 encumbered for Library - \$78,941.26 spent in 1985

## BUDGET OF THE TOWN OF WHITEFIELD

Estimated Expenditures for the Ensuing Year, January 1, 1986 to December 31, 1986 with Estimated and Actual Appropriations and Expenditures of the Previous Year, January 1, 1985 to December 31, 1985

<u>PURPOSE OF APPROPRIATION:</u>	<u>Appro.</u> <u>1985</u>	<u>Expended</u> <u>1985</u>	<u>Estimated</u> <u>Expend.</u> <u>1986</u>
<u>GENERAL GOVERNMENT:</u>			
Town Officers Salaries	22,600.00	22,947.22	22,900.00
Town Officer Expenses	31,700.00	30,967.56	32,000.00
Election & Registration	2,000.00	819.17	2,000.00
General Government Bldgs.	15,000.00	8,872.26	13,000.00
Reappraisal of Property	3,000.00	2,557.27	3,000.00
Damages & Legal Expenses	10,000.00	12,827.67	20,000.00
Community Action Program	750.00	750.00	750.00
Chamber of Commerce	2,500.00	2,500.00	2,500.00
North Country Council	1,505.00	1,505.00	1,505.00
Municipal Audit	3,150.00	3,150.00	3,000.00
Contingency Fund	3,000.00		-
Dalton Property Tax	120.00	111.62	-
<u>PUBLIC SAFETY:</u>			
Police Department	57,000.00	57,166.60	58,800.00
Fire Department	17,500.00	13,358.27	17,200.00
Civil Defense	100.00	-	100.00
<u>HIGHWAYS, STREETS &amp; BRIDGES:</u>			
Town Maintenance	117,000.00	123,104.69	117,000.00
General Hgwy. Dept. Expenses	43,000.00	33,590.96	39,850.00
Hgwy Equipment Maintenance	20,000.00	16,680.84	20,000.00
Sidewalk Maintenance	500.00	484.61	500.00
Street Lighting	20,500.00	13,231.59	13,000.00
<u>SANITATION:</u>			
Landfill	11,600.00	12,375.97	12,100.00
Sewer Maintenance	6,000.00	7,014.71	6,000.00
Treatment Plant O&M	-	-	30,000.00*
<u>HEALTH:</u>			
Life Squad	1,500.00	2,106.63	4,500.00
Health Officer	-	-	1,000.00
<u>WELFARE:</u>			
General Assistance	40,000.00	13,890.28	20,000.00
Old Age Assistance & APDT	10,000.00	4,711.55	3,000.00
<u>CULTURE &amp; RECREATION:</u>			
Public Library	11,400.00	11,400.00	12,250.00
Parks & Playgrounds	6,800.00	2,940.29	4,000.00
Recreation Program	9,800.00	8,926.21	9,800.00
Band Concerts	1,200.00	1,200.00	1,200.00
Memorial Day	300.00	300.00	300.00

## INVENTORY

Land	\$ 8,963,030
Buildings	22,464,450
Electric Utilities	3,136,600
Mobile Homes	<u>468,500</u>
Total Valuation Before Exemptions	35,032,580
Less: Elderly Exemptions - 55	495,000
Blind Exemption - 1	<u>13,500</u>
Net Valuation on Which Tax Rate is Computed	\$ 34,524,080

## SUMMARY OF APPROPRIATIONS

Total Town Appropriations	\$ 797,895
Less Revenue & Credits	<u>475,176</u>
Net Town Appropriation	322,719
Net School Tax Assessment	874,652
County Tax Assessment	<u>115,899</u>
Total of Town, School and County	1,313,270
DEDUCT Total Business Profits Tax Reimbursement	66,521
ADD War Service Credits	9,400
ADD Overlay	<u>19,861</u>
Property Taxes to Be Raised	<u>\$ 1,276,010</u>

Tax Rate is Computed as Follows:

Property Taxes to Be Raised  $\frac{1,276,010}{34,524,080}$  = 36.96 per thousand  
 Divided by Valuation

## COMPARISON OF TAX RATE

	<u>1985</u>	<u>1984</u>	<u>1983</u>	<u>1982</u>	<u>1981</u>
Town	9.59	8.64	9.01	9.10	10.20
County	3.25	2.74	2.87	2.20	2.30
School	<u>24.12</u>	<u>26.01</u>	<u>24.22</u>	<u>23.30</u>	<u>21.60</u>
Total	36.96	37.39	36.10	34.60	34.10

NOTE: TAX RATE IS DETERMINED BY NH DEPT OF REVENUE ADMINISTRATION BASED ON ESTIMATED REVENUES AND CREDITS AS OF OCTOBER 1. ACTUAL YEAR END RECEIPTS MAY VARY FROM THIS AMOUNT.

## BUDGET OF WATER DEPARTMENT

Estimated Expenditures for the Ensuing Year, January 1, 1986 to December 31, 1986 with Estimated and Actual Appropriations and Expenditures of the Previous Year, January 1, 1985 to December 31, 1985.

	Approp. <u>1985</u>	Expended <u>1985</u>	Estimated <u>Expenditure 1986</u>
<u>PURPOSE OF APPROPRIATION:</u>			
Superintendent's Salary	\$ 16,850.00	\$ 19,701.00	\$ 17,680.00
Collector's Salary	3,250.00	2,139.00	3,250.00
Equipment Hire	200.00	250.00	200.00
Gas, Oil Tires	2,000.00	773.56	800.00
Telephone	500.00	789.19	700.00
Taxes	1,000.00	880.42	900.00
Insurance	300.00	1,014.00	1,000.00
Interest	-	624.57	625.00
Electricity	27,500.00	25,342.82	25,510.00
Postage & Office Supplies	500.00	1,109.93	509.00
Water Testing - State Lab	650.00	237.00	300.00
Group Insurance	3,300.00		
W. Placey - BC/BS		1,062.00	800.00
W. Placey - L/D		217.20	220.00
Workmens Comp. & Unemployment Comp		1,224.65	1,225.00
Repairs & Supplies	10,700.00	23,609.43	10,000.00
FICA	1,900.00	2,186.63	2,200.00
Loan from Town for pump	-	6,706.70	6,706.00
Debt Principal-Note	-		3,200.00
Labor	350.00	3,423.70	2,975.00
	<u>\$ 69,000.00</u>	<u>\$ 91,291.80</u>	<u>\$ 78,800.00</u>

<u>INCOME:</u>	Estimated <u>Revenue 85</u>	Actual <u>Revenue 85</u>	Estimated <u>Revenue 86</u>
Water Rents	\$ 66,600.00	\$ 67,367.32	\$ 76,400.00**
Job Works	2,100.00	1,964.17	2,000.00
Interest Income	300.00	387.21	400.00
Sale of Truck	-	1,776.48	-
Loan from Town/Note	-	16,000.00	-
Loan from Town for Pump	-	6,706.70	-
	<u>\$ 69,000.00</u>	<u>\$ 87,495.18</u>	<u>\$ 78,800.00</u>

\*\* Will indicate increase in water rents



## WATER DEPARTMENT FINANCIAL STATEMENT

Cash on Hand, January 1, 1985 \$ 1,164.72

INCOME:

Water Rents	\$	67,367.32
Job Works		1,964.17
Account Interest		387.21
Sale of Truck		1,776.48
Loan from Town General Fund		16,000.00
Loan from Town General Fund		<u>6,706.70</u>

94,201.88

EXPENSES:

W. A. Placey - Salary		17,493.00
W. A. Placey - 1983 & 1984 Vacation Pay		2,208.00
J. Robinson - Collector		2,139.00
Electricity		25,342.82
Equipment Hire		250.00
Gas, Oil, Tires		773.56
Group Insurance - W. Placey BC/BS		1,062.00
-W. Placey Life/Dis.		217.20
Unemployment & Workmens Comp.		1,224.65
Truck Insurance & Bond		1,014.00
Interest on Note		624.57
Labor - Highway Dept.		3,423.70
Office Supplies & Postage		1,109.93
Repairs & Supplies		8,171.72
Pump for Cherry Mt. Well		15,437.71
FICA		2,186.63
Taxes to Jefferson & Carroll		880.42
Telephone		789.19
Water Testing - NHWSPCC		237.00
Paid to Aetna Pumps		<u>6,706.70</u>

91,291.80

Cash on Hand, December 31, 1985 \$ 4,074.80

# SUMMARY OF TAX SALES ACCOUNTS

Fiscal Year Ended December 31, 1985

<u>DEBITS:</u>	<u>1984</u>	<u>1983</u>	<u>1982</u>	<u>Prior Years</u>
Balance of Unredeemed Taxes -				
Beginning Fiscal Year				
Taxes Sold to Town During				
Current Fiscal Year**	\$110,986.74	\$65,199.49	\$44,682.36	\$34.90
Overpayment	.30			
Interest Collected After Sale	2,447.94	4,946.45	10,687.01	
	<u>\$113,434.98</u>	<u>\$70,145.94</u>	<u>\$55,369.37</u>	<u>\$34.90</u>
TOTAL DEBITS				
<u>CREDITS:</u>				
Remittances to Treasurer				
Redemptions	\$ 43,555.56	\$24,339.29	\$23,965.34	\$34.90
Interest & Costs After Sale	2,447.94	4,946.45	10,687.01	
Abatements During Year		1,187.69		
Deeded to Town During Year	21,176.30	20,359.97	20,717.02	
Unredeemed Taxes-End of Fiscal Year *	<u>46,255.18</u>	<u>19,312.54</u>	<u></u>	<u></u>
TOTAL CREDITS	<u>\$113,434.98</u>	<u>\$70,145.94</u>	<u>\$55,369.37</u>	<u>\$34.90</u>

\*These sums represent the total of Unredeemed Taxes, as of January 1, 1986 from tax sales held in Previous Fiscal Years.

\*\*Amount of Tax Sale held during current fiscal year, including total amount of taxes, interest and costs to date of sale.

ELEANOR P. HART  
Tax Collector

## SUMMARY OF WARRANTS

### DEBIT

<u>Uncollected Taxes - 1/1/85:</u>	<u>1985</u>	<u>1984</u>	<u>Prior</u>
Property Taxes	\$	\$224,086.36	\$
Resident Taxes		1,200.00	100.00
Yield Taxes		393.75	405.32
<u>Taxes Committed to Collector:</u>			
Property Taxes	1,269,829.78		
Resident Taxes	10,500.00		
National Bank Stock Taxes	9.36		
Land Use Change Taxes	6,404.00		
Yield Taxes	18,095.94		
<u>Added Taxes:</u>			
Resident Taxes	720.00		
Property Taxes	546.98		
<u>Overpayments:</u>			
a/c Property Taxes	880.01	101.99	
<u>Interest Collected on Delinquent</u>			
<u>Property Taxes:</u>	2,423.78	15,940.97	
Yield	16.70	63.72	
<u>Penalties Collected on Resident</u>			
<u>Taxes:</u>	22.00	71.00	1.00
<b>TOTAL DEBITS</b>	<u>\$1,309,448.55</u>	<u>\$241,857.79</u>	<u>\$506.32</u>
	<u>CREDIT</u>		
<u>Remittances to Treasurer:</u>			
Property Taxes	\$1,049,055.35	\$222,747.09	
Resident Taxes	9,290.00	710.00	10.00
National Bank Stock Taxes	9.36		
Yield Taxes	17,566.24	393.75	
Land Use Change Taxes	1,250.00		
Interest Collected During Year	2,440.48	16,004.69	
Penalties on Resident Taxes	22.00	71.00	1.00
<u>Abatements Made During Year:</u>			
Property Taxes	613.04	1,230.13	
Resident Taxes	220.00	190.00	90.00
<u>Uncollected Taxes - 12/31/85:</u>			
Land Use	5,154.00		
Property Taxes	221,588.38	211.13	
Resident Taxes	1,710.00	300.00	
Yield Taxes	529.70		405.32
<b>TOTAL CREDITS</b>	<u>\$1,309,448.55</u>	<u>\$241,857.79</u>	<u>\$506.32</u>

# TOWN CLERK STATEMENT OF ACCOUNT

January 1, 1985 through December 31, 1985

## DEBITS

Motor Vehicle Permits Issued		\$81,105.00
Dog Licenses Issued:		
Town of Whitefield	\$514.35	
State of NH (fees)	<u>63.50</u>	
		577.85
Filing Fees:		<u>5.00</u>
		<u>\$81,687.85</u>

## CREDITS

Remittances to Treasurer:		
Motor Vehicle Permit Fees		\$81,105.00
Dog Licenses		577.85
Filing Fees		<u>5.00</u>
		<u>\$81,687.85</u>



Photo by Jill Brooks



## TREASURER'S REPORT

Cash on Hand, January 1, 1985 \$ 233,451.18

Plus 1985 Receipts:

Tax Collector \$1,429,547.45

Town Clerk 81,687.85

Selectmen 571,981.92

\$2,083,217.22

\$2,316,668.40

Less:

By Paid Order Selectmen \$2,065,567.15

Balance on Hand, December 31, 1985 \$ 251,101.25



Photo by Jill Brooks

## RECEIPTS

Licenses, Permits & Filing Fees:

Town Clerk	5.00
Selectmens Office	<u>70.00</u>

\$ 75.00

State of New Hampshire:

Shared Revenue	35,385.40
Railroad Tax	1,435.55
Highway Block Grant Aid	31,304.72
Airport Grant	1,183.00
Business Profits Tax	<u>66,521.00</u>

135,829.67

Income From Departments:

Police	493.88
Welfare Reimbursements	212.73
Fire Department	166.66
Ambulance Calls - Life Squad	5,804.61
Landfill - Sale of Scrap	123.00
Town Officer Expenses	1,110.18
Highway Department	2,041.85
Sewer Maintenance	779.00
Recreation Dept.	312.07
Election & Registration	<u>45.00</u>

11,088.98

Other Receipts & Reimbursements:

FICA & Police Retirement Reim.	3,795.66
Group Insurance Reimbursement	2,247.48
Unemployment & Workmens Comp.	12,746.31
Water Dept. Labor Reimbursement	5,427.70
Airport Labor Reimbursement	1,376.33
Traffic Control - Reimb. by SCI	4,104.96
Insurance Adjustments & Reimb.	1,021.02
Other Reim. Offset by Expenses	<u>18,080.12</u>

48,799.58

Sale of Town Property	2,923.80
Tax Anticipation Note (Repaid)	275,000.00
Dividend - W.S.B. & Indian Head Bank	57.61
Yield Tax Escrow Account	4,661.50
Interest on Deposits	7,180.79
Revenue Sharing Account	87,941.26
Sewer Account - due to general fund	30.00
Airport Improvement Project - repayment	7,398.22
Tax Collector	1,429,547.45
Motor Vehicle Fees	81,105.00
Adjustment - bank error	.51
Dog Licenses	<u>577.85</u>
Total Receipts	\$ <u>2,083,217.22</u>

## DISBURSEMENTS

### MAJOR HEADING:

General Government	\$ 83,746.15
Police Dept	57,166.60
Fire Department	13,358.27
Health	7,106.63
Sanitation	19,928.68
Highways, Streets & Bridges	187,092.69
Library	11,400.00
Public Welfare	18,601.83
Patriotic Purposes & Band Concerts	1,500.00
Recreation Program	8,926.21
Parks & Playgrounds	2,940.29
Cemeteries & Airport	12,300.00
Principal Payments - Sewer Note 4	7,620.00
Interest - Sewer Note 4	571.50
- Tax Anticipation Note	2,433.34
Tax Anticipation Note Repayment	275,000.00
Payment to Capital Reserve Fund	14,000.00
Dalton Property	111.62
Insurance - Property & Liability	26,369.28
- Group Health - Blue Cross/Blue Shield	14,120.29
- Group Life/Disability - Prudential	3,292.19
- Workmens Comp. - NH Municipal Fund	13,758.00
- Unemployment Comp. - NH Municipal Fund	2,080.06
FICA & Police Retirement	18,471.49
Municipal Audit	3,150.00
Warrant Articles	7,850.00
Revenue Sharing Articles	78,941.26
White Mts. Regional School District	905,216.39
Coos County	115,899.00
State of NH - dog licenses	66.50
Water Dept. Labor - reimbursed by Water Dept.	5,427.70
Airport Labor - reimbursed by Airport	1,376.33
Traffic Control for Sewer Project - reimbursed by SCI	4,104.96
Sewer Project Plans & Specs - reimbursed	500.00
Yield Tax Paid to Tax Collector	3,695.50
Tax Sale - paid to Tax Collector - offset by income	110,986.74
Misc. reimbursements - offset by income	17,580.12
Paid to Aetna Pumps - loan to Water Dept.	6,706.70
Abatelements & Refunds	1,347.71
Repayment to Revenue Sharing Fund for 1983	819.67
Payment for radar equipment - Police Dept.	3.45

Total Disbursements

\$ 2,065,567.15

## PAYMENTS

### TOWN OFFICERS' SALARIES

Irving V. Hodgkinson, Chairman, Board of Selectmen	\$ 1,200.00
William Kennedy, Selectman	1,000.00
Raymond H. Putnam, Jr., Selectman	800.00
David L. Monahan, Treasurer	250.00
Eleanor Hart, Town Clerk/Tax Collector	15,446.73
Jonna Robinson, Deputy Town Clerk/Tax Collector	<u>4,250.49</u>
	22,947.22
Appropriation	<u>22,600.00</u>
Overdraft	\$ (347.22)

### TOWN OFFICERS' EXPENSES

Advertising & Public Notices	\$ 245.79
Books & Forms	212.43
Dog Tags, Licenses & Misc.	67.24
Dues: NH Municipal Asso.	400.00
Asso. of Assessing Officials	20.00
Tax Collectors Asso.	15.00
City & Town Clerks Asso.	12.00
Equipment - Paymaster & Plate	137.50
Mileage & Travel Expenses	994.00
Office Supplies	1,018.85
Postage	1,854.35
Registry of Deeds	711.22
Rentals & Repairs	614.50
Tax Bills	632.82
Tax Bill Computer Service	345.00
Tax Map Update	420.00
Telephone	2,119.22
Town Reports	753.00
Wages - Jan Woodbury	15,971.00
- Jonna Robinson	<u>4,423.64</u>
	30,967.56
Less Refunds & Reimbursements in Receipts	<u>(1,110.18)</u>
Net Expenditure	29,857.38
Appropriation	<u>31,700.00</u>
Balance of Appropriation	\$ 1,842.62



# PAYMENTS

## ELECTION AND REGISTRATION

Ballots, Checklists, Registration Cards	\$ 118.00
Ballot Clerks	266.71
Meals & Refreshments	127.01
Moderator	43.55
Public Notices	40.00
Sound System Rental	110.00
Supervisors of Checklist	<u>113.90</u>
Expenditures	819.17
Less Reimbursements	<u>(45.00)</u>
Net Expenditure	774.17
Appropriation	<u>2,000.00</u>
Balance of Appropriation	\$ 1,225.83

## GENERAL GOVERNMENT BUILDINGS

Cleaning Labor	\$ 312.24
Cleaning Supplies	51.16
Cleaning - Rug	273.85
Electricity	1,707.25
Fuel	3,683.26
Improvement & Repairs - Town Hall	2,099.50
- Library & Fire Station	<u>745.00</u>
Total Expenditures	8,872.26
Appropriation	<u>15,000.00</u>
Balance of Appropriation	\$ 6,127.74

## REAPPRAISAL OF PROPERTY

State of New Hampshire	\$ 2,557.27
Appropriation	<u>3,000.00</u>
Balance of Appropriation	\$ 442.73

## LEGAL EXPENSES & DAMAGES

Hinkley, Donovan, Russell & Desjardins	\$ 9,369.67
Tom Mosher - sheep killed	105.00
Upton, Sanders & Smith - Public Service dispute	1,925.00
Bernard Bean - land	1,060.00
Colin Sutherland - survey/airport	<u>368.00</u>
	12,827.67
Appropriation	<u>10,000.00</u>
Overdraft	\$ (2,827.67)

## PAYMENTS

### REGIONAL ASSOCIATIONS

Community Action Program	\$ 750.00
Chamber of Commerce	2,500.00
North Country Council	<u>1,505.00</u>
	4,755.00
Appropriation	<u>4,755.00</u>
Balance of Appropriation	\$ 0

### CONTINGENCY FUND

Expenditures	\$ 0
Appropriation	<u>3,000.00</u>
Balance of Appropriation	\$ 3,000.00

### POLICE DEPARTMENT

Books & Office Supplies	\$ 662.86
Cleaning Service & Supplies	146.00
Cruiser Maintenance	1,045.65
Film & Developing	58.27
Firearms & Ammunition	241.45
Gasoline	3,206.39
Miscellaneous	643.04
New Equipment & Repairs	1,480.75
Postage	45.00
Telephone	3,096.00
Uniforms	1,517.98
Vet	536.00
Wages	<u>44,487.21</u>
Total Expenditures	57,166.60
Less Refunds & Reimbursements	<u>(493.88)</u>
	56,672.72
Appropriation	<u>57,000.00</u>
Balance of Appropriation	\$ 327.28

### CIVIL DEFENSE

Expenditures	0
Appropriation	<u>150.00</u>
Balance of Appropriation	\$ 150.00

## PAYMENTS

### FIRE DEPARTMENT

Cleaning Supplies & Labor	\$ 140.33
Clerk - David L. Monahan	48.00
Electricity	872.83
Fire Chief - W. A. Placey	365.00
Firemen's Fund for Fines	402.00
Firemens Salaries	4,038.00
Firemens Training Sessions	45.00
Forest Fires & Emergencies	63.18
Fuel - Fire Station	2,740.78
Gas & Oil	413.24
Miscellaneous	67.00
Repairs	1,113.73
Supplies & Equipment	1,929.38
State Dues	110.00
Telephone	664.48
Warden Salary - W. A. Placey	345.32
<hr/>	
Total Expenditures	\$ 13,358.27
Less Refunds & Reimbursements	<u>(166.66)</u>
Net Expenditure	13,191.61
Appropriation	<u>17,500.00</u>
Balance of Appropriation	\$ 4,308.39

### TOWN MAINTENANCE

Chloride	\$ 904.80
Contract Services	3,400.00
Gas & Grader Fuel	13,839.82
Lubricants & Motor Oil	1,619.49
Mowing	1,200.00
Salt	10,757.55
Sand & Gravel	14,107.57
Wages	<u>77,275.46</u>
Total Expenditures	123,104.69
Less Reimbursements for sand & chloride	<u>(235.40)</u>
Net Expenditure	122,869.29
Appropriation	<u>117,000.00</u>
Overdraft	(5,869.29)

## PAYMENTS

### GENERAL HIGHWAY DEPARTMENT EXPENSES

Asphalt, Hot Mix, Cold Patch	\$ 19,289.25
Culverts	4,854.53
Bridges	2,869.75
Electricity	1,366.25
Freight	47.91
Fuel - Town Garage	641.07
Mulch, Seed & Misc.	434.87
Oxygen & Acetylene	150.61
Shop Supplies	3,195.15
Telephone	<u>741.57</u>
Total Expenditures	33,590.96
Less Reimbursement for culverts sold:	<u>(1,806.45)</u>
Net Expenditure	31,784.51
Appropriation	<u>43,000.00</u>
Balance of Appropriation	\$ 11,215.49

### HIGHWAY EQUIPMENT MAINTENANCE

Expenditures	\$ 16,680.84
Appropriation	<u>20,000.00</u>
Balance of Appropriation	\$ 3,319.16

(NOTE: A detailed breakdown of each vehicle is available in Town Office)

### SIDEWALK MAINTENANCE

Payroll	\$ 115.30
Supplies	<u>369.31</u>
Total Expenditures	484.61
Appropriation	<u>500.00</u>
Balance of Appropriation	\$ 15.39

### STREET LIGHTING

Public Service of NH	\$ 13,231.59
Appropriation	<u>20,500.00</u>
Balance of Appropriation	\$ 7,268.41



## PAYMENTS

### LANDFILL

Diesel Fuel & Oil	\$ 818.20
Labor	5,502.48
Services - bulldozer & trucking	987.50
Miscellaneous	45.49
Payloader Maintenance	<u>5,022.30</u>
Total Expenditures	12,375.97
Less Reimbursements - sale of scrap	<u>(123.00)</u>
Net Expenditure	12,252.97
Appropriation	<u>11,600.00</u>
Overdraft	\$ (652.97)

### SEWER MAINTENANCE

Labor	\$ 2,884.79
Materials	734.92
Whites Septic Service	75.00
Town of Littleton Septage Fee	320.00
Scott Construction - paving on sewer not covered by grant	<u>3,000.00</u>
Total Expenditures	7,014.71
Less Reimbursements	<u>(779.00)</u>
Net Expenditure	6,235.71
Appropriation	<u>6,000.00</u>
Overdraft	\$ (235.71)

### WATER RENT

Town of Whitefield Water Dept.	\$ 538.00
Appropriation	<u>528.00</u>
Overdraft	(10.00)

### AMBULANCE SERVICE

Ambulance Fund	\$ 5,000.00
Licenses & Inspection	41.00
Gasoline	337.73
Insurance	478.00
Repairs & Supplies	702.40
Services	55.00
Tires & Battery	<u>492.50</u>
Total Expenditures	7,106.63
Less Receipts for Ambulance Calls	(5,304.61)
Reimbursed by Life Squad	( 500.00)
Net Expenditure	1,302.02
Appropriation	<u>6,500.00</u>
Balance of Appropriation	\$ 5,197.98

# PAYMENTS

## PUBLIC WELFARE

### GENERAL ASSISTANCE:

Fuel, Groceries, Telephone, Rent, & Public Service	\$ 969.29
Court Ordered Placements	<u>12,920.99</u>
	13,890.28
Less Reimbursements	<u>(212.73)</u>
Net Expenditure	13,677.55
Appropriation	<u>40,000.00</u>
Balance of Appropriation	\$ 26,322.45

### OLD AGE ASSISTANCE & APDT:

NH Dept. of Welfare	\$ 4,711.55
Appropriation	<u>10,000.00</u>
Balance of Appropriation	\$ 5,288.45

## LIBRARY

Whitefield Public Library	\$ 11,400.00
Appropriation	<u>11,400.00</u>
Balance of Appropriation	\$ 0

## PARKS & PLAYGROUNDS

Fuel & Misc.	\$ 67.01
Labor - Common	1,951.29
Labor - Ice Rink	403.75
Public Service - Common	179.63
Public Service - Rink	100.77
Repairs & Supplies	<u>237.84</u>
Total Expenditures	2,940.29
Appropriation	<u>6,800.00</u>
Balance of Appropriation	\$ 3,859.71

## PAYMENTS

### RECREATION PROGRAM

Bus Expenses & Mileage	\$ 1,772.80
Miscellaneous & Advertising	93.90
Payroll - Director	2,475.00
- Staff	3,768.65
Repairs, Equipment & Supplies	359.14
Telephone	156.72
Winter Program - Ski Instruction	<u>300.00</u>
	8,926.21
Less Reimbursements - Town of Dalton	(290.00)
- Closed out old account	<u>( 22.07)</u>
Net Expenditure	8,614.14
Appropriation	<u>9,800.00</u>
Balance of Appropriation	\$ 1,185.86

### BAND CONCERTS

Band Concert Account	\$ 1,200.00
Appropriation	<u>1,200.00</u>
Balance of Appropriation	\$ 0

### MEMORIAL DAY

Ingerson-Smith Post	\$ 300.00
Appropriation	<u>300.00</u>
Balance of Appropriation	\$ 0

### CEMETERIES

Cemetery Association	\$ 6,000.00
St. Matthew Cemetery	<u>800.00</u>
Total Expenditure	6,800.00
Appropriation	<u>6,800.00</u>
Balance of Appropriation	\$ 0

### REGIONAL AIRPORT

Regional Airport Treasurer	\$ 5,500.00
Appropriation	<u>5,500.00</u>
Balance of Appropriation	\$ 0

## PAYMENTS

### DEBT SERVICE

#### PRINCIPAL PAYMENTS:

Sewer System Note #4	\$ 7,620.00
Appropriation	<u>7,620.00</u>
Balance of Appropriation	\$ 0

#### INTEREST PAYMENTS:

<u>Sewer System Note #4</u>	\$ 571.50
Appropriation	<u>572.00</u>
Balance of Appropriation	\$ .50
<u>Connecticut National Bank - sewer bond interest payment</u>	\$ 34,200.17
Less Reimbursement from State of NH	<u>(34,200.17)</u>
Net Expenditure	0
Appropriation	<u>38,750.00</u>
Balance of Appropriation	\$ 38,750.00
<u>Indian Head Bank North - Tax Anticipation Notes</u>	\$ 2,433.34
Appropriation	<u>2,000.00</u>
Overdraft	\$ (433.34)

### CAPITAL RESERVE FUND

Trustee of Trust Funds - Equipment Fund	\$ 14,000.00
Appropriation	<u>14,000.00</u>
Balance of Appropriation	\$ 0

### DALTON PROPERTY TAX

Town of Dalton	\$ 111.62
Appropriation	<u>120.00</u>
Balance of Appropriation	\$ 8.38

### AUDIT

Martin & Thomas	\$ 3,150.00
(Included Town, Water, & Other Funds)	
Appropriation	<u>3,150.00</u>
Balance of Appropriation	\$ 0



# PAYMENTS

## INSURANCE

### PROPERTY & LIABILITY:

Geo. M. Stevens & Son Co.	\$	24,489.00
Alexander & Alexander - Public Officials Liability		1,762.00
New Hampshire Municipal Asso. - insurance study		58.28
State of N. H. - boiler certificates		<u>60.00</u>
Total Expenditure		26,369.28
Less Reimbursements - Water Dept. truck		(984.00)
NHMA refund for study		<u>( 37.02)</u>
Net Expenditure		25,348.26
Appropriation		<u>19,500.00</u>
Overdraft	\$	(5,848.26)

### GROUP HEALTH:

Blue Cross/Blue Shield - Employer Share	\$	14,120.29
Less Reimbursements: Water Dept.		(1,416.12)
Employees		<u>( 614.16)</u>
Net Expenditure		12,090.01
Appropriation		<u>9,000.00</u>
Overdraft	\$	(3,090.01)

### GROUP LIFE/DISABILITY:

Prudential Insurance Co.	\$	3,292.19
Less Reimbursements: Water Dept.		(217.20)
Net Expenditure		<u>3,074.99</u>
Appropriation		<u>2,600.00</u>
Overdraft	\$	(474.99)

### WORKMENS COMPENSATION:

NH Municipal Workers Compensation Fund	\$	13,758.00
Less Reimbursements: Water Dept.		(1,060.97)
Cemetery Asso. - 1984		( 576.95)
Cemetery Asso. - 1985		( 986.21)
Scott Construction Inc.		( 480.98)
White Mts. Regional		( 28.84)
Whitefield Regional Airport		( 139.15)
Fund 1984 Dividend		<u>(8,612.03)</u>
Net Expenditure		1,872.87
Appropriation		<u>20,000.00</u>
Balance of Appropriation	\$	18,127.13

# PAYMENTS

## INSURANCE

### UNEMPLOYMENT COMPENSATION:

NH Municipal Unemployment Compensation Fund	\$ 2,080.06
Less Reimbursements: Water Dept.	(163.68)
Library	( 60.37)
Scott Construction, Inc.	( 84.06)
Regional Airport	( 24.04)
White Mts. Regional	( 5.03)
1984 Fund Dividend	(524.00)
Net Expenditure	1,218.88
Appropriation	<u>2,000.00</u>
Balance of Appropriation	\$ 781.12

## RETIREMENT & FICA

### POLICE RETIREMENT:

NH Retirement System - Current Employees - Town Share	\$ 3,926.62
- Tom Gage Retirement	256.76
- Administrative Charge	<u>74.80</u>
Total Expenditure	\$ <u>4,258.18</u>

### SOCIAL SECURITY:

Treas., State of New Hampshire	\$ 14,190.63
OASI Administrative Charge	<u>22.68</u>
Total Expenditure	14,213.31
Less Reimbursement: Water Dept.	(3,584.73)
Airport	( 97.03)
Prudential - I. Tate	( 113.90)
Net Expenditure - Social Security	<u>10,417.65</u>
Total Net Expenditure - Retirement & FICA	14,675.83
Appropriation	<u>20,000.00</u>
Balance of Appropriation	\$ 5,324.17

## WARRANT ARTICLES

Childrens Community Center - Art 7	\$ 2,000.00
Public Health Nursing Service - Art 10	5,500.00
Town Master Plan - Art 11	<u>350.00</u>
Total Expenditure	7,850.00
Appropriation	<u>12,500.00</u>
Balance of Appropriation - Article 11 (balance encumbered)	\$ 4,650.00

## PAYMENTS

### REVENUE SHARING ARTICLES

Sr. Citizens Club - Art 8	\$ 3,900.00
Industrial Park Survey - paid to Colin Sutherland - Art 13	4,900.00
Release of Land Consultant - pd to Neil Cannon - Art 14	3,500.00
Public Service Lighting - Art 16	27,221.65
Fire Equipment - Art 17	6,000.00
Radio Equipment - Art 18	3,000.00
Bombadier Repair - Art 19	461.16
Library Repairs - Art 20	-
Town Garage Roof/Other Repairs - Art 21	13,358.45
Paving Materials - Art 22	6,600.00
Truck - Art 23 - pd to Belanger Olds	<u>10,000.00</u>
Total Revenue Sharing Expenditure	78,941.26
Appropriation	<u>93,000.00</u>
Balance of Appropriation	\$ 14,058.74

NOTE: Art 20 (Library Repairs) to be encumbered to 1986

Art 23 (Truck) changed from warrant article to revenue sharing  
per Dept. of Revenue Administration



Photo by Jill Brooks

## SALARIES

### POLICE DEPARTMENT:

Richard Dow - Chief	\$ 16,262.00
Dennis MacKay - Sergeant	810.00
Glenn Brooks - Patrolman	13,593.17
Wilford Tompkins - Patrolman	8,602.68
Christopher St. Cyr - Patrolman	1,494.77

#### Specials:

Donna Monahan	1,057.56
Raymond Neal	81.00
Wayland Nutting	175.50
Carroll Rexford	301.50
Bruce Weeks	474.75
George T. Whittum, Jr.	1,584.78
Glen Marro - Traffic Control	49.50

\$ 44,487.21

### HIGHWAY DEPARTMENT:

Alan Smith - Foreman	\$ 18,295.50
Edwin Berry	11,511.19
Neil Brown	15,033.00
Nelson Fenoff	8,233.00
Donald Hassan	1,345.92
Norman Leathe	12,135.43
Robert Smalley	8,122.92
Irving Tate	2,563.32
Robert Thompson	14,498.00

\$ 91,738.28

### RECREATION DEPARTMENT:

Terry Dimick - Director	\$ 2,475.00
Carl Baker	515.00
Deborah Cliche	375.00
Mark Cronauer	350.00
Matthew Dieterich	401.80
Ellen Hennessey	1,081.85
Stacey Weeks	1,045.00

\$ 6,243.65

NOTE: Highway Dept. payroll allocated as follows:

Hwy. Maintenance	\$77,275.46
Sewer Maintenance	2,884.79
Sidewalk Maintenance	115.30
Landfill	5,502.48
Fire Dept.	21.36
Water Dept.	3,288.70
Parks & Playgrounds	2,355.04
Town Buildings	221.07
Election & Registration	74.08
	\$91,738.28



## WHITEFIELD CEMETERY ASSOCIATION

Cash on Hand, January 1, 1985 \$ 255.20

### RECEIPTS:

Town Appropriation	\$ 6,000.00	
Care of Lots - Pine St.	141.60	
Sale of Lots - Park St.	800.00	
Loan From Town	1,500.00	
Trust Funds	<u>13,002.00</u>	
		<u>21,443.60</u>
		\$ 21,698.80

### EXPENSES:

Wages (Net)	8,808.25	
Internal Revenue Service	1,083.00	
FICA - Employee Share	749.00	
- Association	744.19	
Truck Rental	1,510.00	
Unemployment Compensation	258.22	
Gas for Mowers	160.36	
Postage	131.68	
Public Service of NH	52.50	
Repairs, Maintenance & Plowing	430.46	
Tools & Supplies	1,053.40	
Seed, Loam & Flowers	278.00	
Office Supplies	182.08	
Workmens Comp. - 1984	576.95	
- 1985	986.21	
Trustees of Trust Funds	666.70	
Repayment of Town Loan	1,500.00	
Miscellaneous	92.72	
IRS Penalty - late filing	<u>38.49</u>	
		<u>19,302.21</u>
Cash on Hand, December 31, 1985		\$ 2,396.59

NOTE - Gross payroll was \$10,590.00

# REPORT OF THE TRUST FUNDS OF THE TOWN OF WHITEFIELD

December 31, 1985

December 31, 1985					INCOME							
Purpose & How Invested	PRINCIPAL		New Funds Created	With-Drawals	Balance End. Yr.	Balance Beg. Yr.	Interest Rate %	INCOME		Amount Expended	Balance End. Yr.	
	Balance Beg. Yr.	Balance End. Yr.						Amount Rcvd.	Balance End. Yr.			
Care Cemetery Lots (Common Trust)	40,945.41	41,145.41	200.00		36,523.17			7,175.61	9,002.00		34,696.78	
Park St. Cemetery Dev. (Common Trust)	12,839.35	13,506.05	666.70		5,404.83			1,687.59	4,000.00		3,092.42	
Library Trusts:												
Walker-Gove Fund (Common Trust)	1,500.00	1,500.00			369.85			170.34			540.19	
E. H. Jordan Fund (Common Trust)	500.00	500.00			153.15			59.50			212.65	
Flag Fund	100.01	100.01			255.78			32.41			288.19	
A. B. White Post-CAR (Common Trust)												
Capital Reserve Fund	26,000.00	40,000.00	14,000.00		11,004.56			4,444.18			15,448.74	
Reevaluation Fund	2,000.00	2,000.00			210.57			222.20			432.77	

All of the above are deposited at the Indian Head Bank North

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

MARY HENNESSEY  
MARY WATKINS  
FAYE BUCKMINSTER

## WHITEFIELD LIFE SQUAD

\* \* \* \*YOUR EMERGENCY MEDICAL SERVICE TELEPHONE NUMBER IS 837-9901\* \* \* \*

1985 was a year of transition for the Whitefield Life Squad. It is with deep sorrow that we acknowledge the loss of long term member and citizen of our community, Bruce Weeks. He is sadly missed. The resignation of several long time members was also deeply felt.

A determined membership drive culminated in an Advanced First Aid Course during the summer that resulted in seven new members in September. At the end of December the current membership totaled eight, four of whom are attending an EMT course in Berlin. Another Advanced First Aid Course is in the offing for anyone who is interested in being a part of this much needed service in Whitefield.

Generous donations and loyal support throughout the year enabled the Squad to purchase a 14 Channel Scan/Programable General Electric Phoenix Radio for the ambulance allowing us to change frequencies as needed with a simple adjustment. The Squad also was able to sponsor the Advanced First Aid Course in the summer. In conjunction with the Whitefield Police and Fire Departments, audio-visual equipment was purchased to be used for training purposes.

The ambulance responded to 158 calls in 1985 and treated 161 people. A summary of patient treatments is listed below:

Respiratory Problems	23	Drug/Poison/Alcohol	3
Chest Pains/Heart Attacks	19	Hemorrhage/Bleeding	6
Cardiac Arrest/Deaths	4	Fever/Nausea/Flu/	
Vehicular Injuries	17	Infections	19
Abdominal Pain/Injury	10	Head/Neck/Spine	7
Falls/Broken Bones/		Diabetes/Insulin	2
Dislocations	33	Back Injuries/Pain	6
Strokes/Seizures	12	Total Treated	161

We would like to express our sincere appreciation to the Whitefield Police Department and the Whitefield Fire Department for their continued support and assistance during the year. To you, the people of Whitefield, we wish to express our thanks for the time, effort and money you have provided. Without your generosity and support, we could not continue to exist to serve you.

Respectfully submitted,

Marian Rexford, President  
JoAnn Hutchins, Secretary  
Scott Stevens, Treasurer

## NORTH COUNTRY COUNCIL, INC.

Calendar year 1985 was a busy and productive year for the North Country Council as it continued to provide a wide range of assistance to towns and cities in the North Country.

The Council is a regional non-profit, public agency chartered under NH RSA 36:45 and is responsible for providing its member communities assistance in local community planning, economic development, solid waste, transportation and various other community services. Besides the direct assistance the Council provides each member community, it is an advocate for all North Country towns in legislative and funding issues at the state and federal governments.

In Whitefield at the request of town officials, the Council prepared a Federal Aviation Administration (FAA) grant application to study the feasibility of extending the airport's west runway 500'. The extension would make the airport accessible to medium sized jet aircraft. NCC continued to develop the town's section of the regional solid waste plan, which is attempting to resolve the solid waste disposal problem for adjacent communities. Also provided was assistance to the Planning Board for Master Plan development and technical assistance to town officials on the sewer project.

Economic development is an important part of the Council's overall agency mission. This year the Council produced a video promoting the North Country as "The Sensible Place to do Business". The video was developed to be a marketing tool to assist local development organizations publicize to southern New Hampshire businesses why the North Country is a logical choice of location. In October, the Council co-hosted with Governor John Sununu a development forum in Manchester to discuss with southern New Hampshire business executives the advantages of expanding to the North Country. Over 85 businesses participated in this affair and the response from the business community was very positive. The Council is now developing follow up contact with interested businesses through the State Office of Industrial Development.

The Council again provided information and guidance to several towns on federal and state grant and loan programs. This past year saw well over \$2.0 million in Community Development Block Grant funds come to the region for such activities as housing rehabilitation, downtown revitalization, business revolving loan funds, and housing rehabilitation feasibility studies.

Community planning assistance has emphasized master planning and improvement in local land use controls. New state mandates and commercial and residential growth in several towns have created busy work loads for planning boards. The Council's assistance takes many forms: regional workshops, newsletters, regulation review and update, and assistance on a regular or one-time basis for subdivision and site plan applications.



The Council again co-sponsored the Municipal Law Lecture Series with the New Hampshire Municipal Association. The Law Lecture this year covered such topics as local planning board procedures, administration and enforcement of ordinances and review of recent court cases and state law changes regarding local land use planning. The Council also sponsored a separate Coos County Land Use Control Workshop which provided additional assistance to those local officials in the county.

Overall, the Council's major objective is to work with North Country towns in solving local and regional problems. We rely on and appreciate the involvement of town officials and residents and look forward to assisting your town this coming year.

Respectfully submitted,

Jonathan M. Rutstein, Executive Dir.  
Bonnie Ham, Chairman, Bd. of Directors



Photo by Jill Brooks

## PUBLIC HEALTH NURSING

Public Health Nursing Service has served the Town of Whitefield since 1969. The visiting nurse is available Monday through Friday, 8:00 a.m. to 4:00 p.m. on a regularly scheduled basis and evenings, weekends and holidays when special arrangements are made. There is one full time registered nurse and several part time aides responsible for the Whitefield/Dalton area.

Skilled nursing visits include such activities as dressing changes, injections, colostomy care, blood pressure checks and health teaching, under orders from a physician. Home Health Aides perform such duties as assistance with bathing, shampoo or following a treatment plan established by a physical therapist, speech therapist or occupational therapist under the supervision of a registered nurse. The homemaker/nutrition aide, under the supervision of a registered nurse, assists with light housekeeping, laundry, shopping or meal preparation. Although services are available to all age groups, the majority of clients are the elderly whose medical problems have created a need for the agency's services.

Children enrolled in the well child clinics receive physical examinations, developmental testing, hearing and vision screening, nutrition counseling, immunizations and dental care. All newborns receive a visit from the maternal health nurse.

Blood pressure clinics are held on the second Tuesday of each month at the Senior Center and the fourth Monday of each month at the Highland House. There is no charge and all residents of the town are welcome to participate.

A total of 8,305 visits were made in the six town area the Agency serves. There were 2,534 visits to the residents of Whitefield as follows:

Skilled Nursing	1,174
Home Health Aide	776
Homemaker	446
Physical Therapy	138

Public Health Nursing provides physical therapy and speech therapy at Morrison Nursing Home and Country Village Health Care Center.

The continuing ability of Public Health Nursing to meet the health needs of our communities and to provide service is dependent on the contribution of time, effort and appropriations to the Agency from the communities served.

Respectfully submitted,

ROBERTA DAYCOCK, R.N., C, CNA  
Director, Public Health Nursing

## PUBLIC HEALTH NURSING

### BUDGET

<u>INCOME:</u>	<u>1985</u>	<u>1986</u>
<u>TOWNS:</u>		
Lancaster	\$ 11,194	\$ 11,194
Whitefield	5,518	5,518
Jefferson	2,646	2,646
Dalton	1,650	1,650
Groveton	8,272	8,272
Stark	1,320	1,320
Medicare	90,455	108,000
State Council on Aging	4,000	4,000
Title XX	27,000	27,000
Blue Cross/Blue Shield	3,000	3,000
Patient Fees	3,500	3,500
Maternal & Child Health	3,000	3,000
Medicaid	11,000	11,000
SCOA Patient Fees	2,827	2,882
Other Insurance	5,000	5,000
Fund Raising	-	3,500
	<u>\$180,382</u>	<u>\$201,482</u>

---

<u>EXPENSES:</u>		
Salaries	\$117,092	\$125,859
Contracted Services	24,850	27,875
Employee Benefits (Health & FICA)	11,675	13,721
Travel	11,000	9,500
Telephone	1,800	2,000
Health Supplies	2,000	2,000
Loan Principal	-	9,000
Interest on Loans	1,000	900
Postage	600	400
Office Supplies & Misc.	2,250	2,312
Insurance (Workens Comp., Unemployment Comp. & Other)	5,700	5,500
Rent	1,140	1,140
Magazines & Dues	500	500
Meetings	575	575
Equipment	200	200
	<u>\$180,382</u>	<u>\$201,482</u>

## WHITEFIELD REGIONAL AIRPORT COMMISSION

1985 was a very active year for the Whitefield Regional Airport and its commissioners. New commissioners appointed this year are Mrs. Beverly Kennedy, Mr. David Kennedy, and Mrs. Cynthia Fellows-White. Mr. Joe Elgosin left the commission and we will miss his enthusiasm and dedication. Following is a brief summary of events for 1985.

March 29, 1985 - Federal Aviation Administration (FAA) commissioned the newly installed instrument landing system. This bad weather approach makes the airport safer. The local share of the \$140,000 project was raised through donations from users of the airport.

May 30, 1985 - Mr. Gary Sanborn, the fixed base operator selling fuel and aircraft services, moved out of the area and the airport commission took over the operation.

June 16, 1985 - Governor John H. Sununu was the main speaker for the dedication of the instrument approach. Also speaking were Governor's Council Representative, Raymond Burton, State Representatives Kay Ward, Ned Dinsmore and Otto Olesen.

August, 1985 - Whitefield Airport Flying Service, Inc. took over the fixed base operation at the airport. Besides offering the above mentioned services, they also offer flight instruction and scenic rides. B&B Aircraft still provides aircraft maintenance.

September, 1985 - FAA approved release of excess airport land to the Whitefield Industrial Park.

October, 1985 - The FAA selected the Whitefield Regional Airport as a site for a Direction Finding Facility which will be used to locate lost aircraft. Construction is scheduled to start in the spring of 1986 and will be funded entirely by FAA.

The Whitefield Regional Airport Commission closes the year with a very ambitious program for 1986. As required by law, we will be reclearing some brush areas. We also intend to complete the rehabilitation of the original hangar. The aircraft parking area is fast deteriorating and the Commission will try to have the surface repaired. The Commission also expects to receive an environmental assessment grant to study a runway extension. The North Country Council will be doing the work.

With public support by its surrounding towns, the regional airport will enhance the area's ability to support and foster economic development of northern New Hampshire. Again, thank you for supporting the Whitefield Regional Airport.

### WHITEFIELD REGIONAL AIRPORT COMMISSION

Leigh White, Chairman	- Whitefield	Tom Berry	- Littleton
Cynthia-Fellows White	- Whitefield	Dan Edgar	- Littleton
George Blaney	- Bethlehem	Jess Sylvester	- Carroll
David Kennedy	- Bethlehem	Donald Mooney	- Dalton
Beverly Kennedy	- Bethlehem		



# WHITEFIELD REGIONAL AIRPORT

## BUDGET AND FINANCIAL REPORT

<u>INCOME:</u>	<u>Estimated Revenue 1985</u>	<u>Actual Revenue 1985</u>	<u>Estimated Revenue 1986</u>
<u>APPROPRIATIONS:</u>			
Bethlehem	\$ 500.00	\$ 500.00	\$ 500.00
Carroll	500.00	100.00	500.00
Dalton	750.00	500.00	500.00
Franconia	-	-	500.00
Jefferson	500.00	-	500.00
Lancaster	500.00	-	500.00
Littleton	2,500.00	500.00	2,500.00
Sugar Hill	-	-	500.00
Whitefield	5,500.00	5,500.00	5,500.00

### LEASE INCOME:

Miles Pond, Inc.	900.00	887.04	900.00
Davis Hangar	100.00	100.00	100.00
McDade Hangar	100.00	100.00	100.00
Rust Hangar	200.00	200.00	200.00
B&B Aircraft	110.00	103.57	100.00

### OTHER INCOME:

Sale of Timber	-	2,364.00	-
NH Aeronautics Comm.	300.00	256.82	300.00
User Donations	2,000.00	433.82	2,000.00
Operating Fees	900.00	1,092.00	800.00
Misc.	-	2,134.99	-
Fix Base Operation	-	17,320.09	4,500.00
Interest	550.00	562.28	550.00
<b>TOTAL REVENUE</b>	<b>\$15,910.00</b>	<b>\$32,654.61</b>	<b>\$21,050.00</b>

	<u>Estimated Expenses 1985</u>	<u>Actual Expenses 1985</u>	<u>Estimated Expenses 1986</u>
<u>EXPENSES:</u>			
Localizer Project	\$ -	\$ 1,950.00	\$ -
Fix Base Operation	-	15,955.08	4,650.00
Services	1,500.00	1,838.00	2,500.00
Snow Removal	2,500.00	940.00	2,500.00
Equipment Repairs	1,500.00	1,074.23	1,000.00
Heat, Lights, Water	3,500.00	2,395.67	3,000.00
Telephone	375.00	437.86	500.00
Operating Supplies	125.00	329.25	150.00
Advertising	100.00	41.44	500.00
Postage	60.00	61.77	120.00
Miscellaneous	400.00	920.28	400.00
Committed Funds (work in progress)	-	-	5,800.00
Improvements	5,850.00	2,112.19	5,000.00
	<b>\$15,910.00</b>	<b>\$28,055.77</b>	<b>\$26,120.00</b>

Cash on Hand, January 1, 1985	\$ 9,286.76
Plus Receipts, 1985	32,654.61
	41,941.37
Less 1985 Expenditures	28,055.77
Cash on Hand, December 31, 1985	<u>\$13,885.60</u>



## WHITEFIELD SENIOR CITIZENS CLUB

The Senior Citizens Club celebrated the Center's sixteenth anniversary in October. An anniversary party was held at the Continental 93 in Littleton. Our volunteers attended a Volunteers' Day celebration at Rogers Campground in Lancaster this fall. They joined other volunteers from Coos and Carrol County. Several received pins for one year, two year and five year service and Lillian Burns received the ten year pin for volunteer service. A cookout and sing-a-long was enjoyed by all.

The meals on wheels program is serving between 385 and 400 meals per week to shut-ins and those who can come to the center. The meals are served at noon at the center Monday through Friday for persons 60 years of age or the disabled at any age. One does not have to join the club to attend any of the activities at the center. The frail elderly receive meals on wheels for Saturday and Sunday also. The meals on wheels program is designed to enable the elderly persons to remain in their homes as long as possible by furnishing a variety of well balanced meals.

Other activities include card party on Tuesday, Bingo on Thursday, and crafts any day of the week in which one wishes to participate. The crafts include making fancy place mats for Morrison Nursing Home during the holidays.

The seniors raised money from food sales to send out 35 Christmas baskets to 40 senior citizens and also raised money to go to the Ice Capades in Portland every winter. They went to Putney, VT this spring and took an 1889 train to Chester, VT and back; visited Basketville and Christmas Land and ate dinner at one of the motor inns.

Funds for the senior wheels program were cut again this year. This left the Whitefield site without funds for a driver. We had planned to use volunteers but this proved to be very difficult. The Senior Employment Program had a slot open so were able to get a driver for four hours a day funded through that program.

The seniors raised \$1,200 by food sales and crafts, etc., toward a new van which arrived early this summer. The club bought the old Checker Cab with money raised from sales and plan to use it for short trips and to bring people to the center. There are a few minor repairs to be done first.

Free clothing is offered to those in need. The meals and wheels programs are both on a donation basis - there is no set fee. We do have a suggested fee from time to time. Free blood pressure clinics are held every second Tuesday of the month. Free legal services are available, if needed. Information and referral services are also available.

The elderly population is increasing yet the funds to maintain these services is diminishing.

On behalf of the senior citizens and the nutrition site council of Whitefield, we would like to thank the voters of Whitefield for the support they have given us in the past and we hope you will consider doing the same for the elderly this year - they appreciate it.

Respectfully submitted,

MARJORIE PORFIDO  
Nutrition Site Manager/Village Center Dir.

# WHITEFIELD SENIOR CITIZENS CLUB

## FINANCIAL REPORT

Cash on Hand, January 1, 1985

Combined accounts: Town Appropriation Account	\$ 897.97
Senior Citizens Club	<u>1,369.45</u>
	2,267.42

INCOME:

Town of Whitefield Appropriation	\$ 3,900.00	
Town of Dalton Appropriation	400.00	
Sales by Senior Citizens	913.24	
Dues	114.00	
Member payment for meals while eating out	<u>159.21</u>	
		<u>5,486.45</u>
		7,753.87

EXPENSES:

Rent	3,000.00	
Electricity	420.00	
Exterminator	110.00	
Bottled Gas	27.25	
Insurance	392.00	
Service & New Equipment:		
Memorial Cabinet materials	136.75	
Purchase of Checker Cab for own use	439.05	
State of NH Club charter	10.00	
Crafts materials	72.10	
Food baskets	79.68	
Club dinners out	270.92	
Other expenses	<u>362.20</u>	
		<u>5,319.95</u>

Cash on Hand, December 31, 1985 - combined accounts

\$ 2,433.92

Town Appropriation Account -	\$1,249.72
Sr. Citizens Account	<u>1,184.20</u>
	2,433.92

Respectfully submitted,

HAZEL LEWIS, Treasurer

## CHILDREN'S COMMUNITY CENTER

The year 1986 will complete the eleventh year of successful operation for the Children's Community Center. The day care services provided by the Center are presently being used by 21 families from Whitefield and the surrounding areas with 38 children enrolled ranging in age from 18 months to 5 years old and older. As well as day care, the Center provides pre-school and an afternoon program for the children who come after the public kindergarten and elementary school are closed. This year the staff have provided the service of walking children to and from the Center for the two kindergarten sessions. The Center is a member of the North Country United Way.

Licensed by the New Hampshire Division of Welfare, The Children's Community Center offers a friendly atmosphere and quality care by a staff of seven employees led by the Director, Mona Lee Bell. Other employees include Rona Savage, Gail Perry, Martie LaBonte, Brenda Miller, Ethel Walker, and Heather Bell who work efficiently to provide tender loving care of area children. The Center's hours are 6:30 a.m. to 5:30 p.m. At the day care center, the children enjoy breakfast, a hot lunch, and a daily snack. Day care parents pay a rate of \$1.50 per hour for one child and \$2.60 per hour for two children, with a maximum charge of \$43.75 and \$75.00 respectively.

As a non-profit, tax exempt organization, a ten member board of directors is elected from the community to work with the staff on its policies and activities. Various fund raising events are sponsored by the board of directors throughout the year which include, a golf tournament, raffles, and a bike-a-thon.

Finally, the Children's Community Center would like to take this opportunity to thank the friends and volunteers within the community for your willingness to support us and we look forward to providing quality day care services for Whitefield residents in the years to come.

Respectfully submitted,

Mini Freeman  
Judy Erickson  
Nancy Lemaire

On Behalf of the Board of Directors

# CHILDREN'S COMMUNITY CENTER

## FINANCIAL REPORT

Cash on Hand, July 1, 1984 \$ 208.83

### INCOME:

Tuition	28,793.61
Food Program	3,922.78
Fundraising	2,350.90
Donations	575.00
Grants	1,840.00
Interest	89.77
Misc. Income	20.00
Town of Whitefield	<u>2,000.00</u>

Total Income 39,592.06

### EXPENSES:

Payroll	26,544.22
Payroll Taxes	1,849.27
Electricity	814.37
Repairs & Maintenance	343.43
Telephone	438.43
Office Supplies	233.02
Rent	2,760.00
Supplies	157.09
Advertising	183.94
Insurance	1,101.16
Postage	55.00
Fund Raising Expense	58.40
Miscellaneous	10.00
Food Purchases & Kitchen Supplies	2,495.42
Travel	77.00
Staff & Curriculum Development	1,760.00
Copier Expense	422.76
Equipment Purchase	<u>482.00</u>

Total Expenses	<u>39,785.51</u>
Net Income (Loss)	(193.45)

Cash on Hand, June 30, 1985 \$ 15.38

NOTE: Center operates on a July 1 to June 30 fiscal year basis.

## WHITEFIELD PUBLIC LIBRARY LIBRARIAN'S REPORT

	<u>1984</u>	<u>1985</u>
Circulation	13,680	13,808
Largest Circulation for One Month	1,392	1,370
Largest Circulation for One Day	202	178
Accessions	718	595
Adult Fiction by Gift	83	80
Adult Fiction by Purchase	176	152
Juvenile Fiction by Gift	48	7
Juvenile Fiction by Purchase	167	151
Adult Non-Fiction by Gift	57	18
Adult Non-Fiction by Purchase	139	115
Juvenile Non-Fiction by Gift	7	3
Juvenile Non Fiction by Purchase	41	69
New Borrowers	105	104

The Library staff and Board of Trustees mourned the death of Fay Jennings. Fay was a very active board member and was of invaluable assistance at the many library activities he attended. He will be missed by us all.

1985 saw the approval of a much needed \$6,000.00 federal LSCA (Library Services and Construction) grant for work on the basement. This is a "matching funds" grant for renovation of the basement into usable space - reading room, meeting-place, study area. It also provides for construction of a mandatory handicapped access entrance at the side of the building. Work will begin later this year.

A variety of adult programs were presented to the public this year. "Growing Up-Growing Old" was a four week reading discussion series sponsored by the N. H. Library Association. Local participants in this program were very enthusiastic about the stimulating exchanges of ideas as speakers from throughout the state led discussions involving four different novels. Programs on "Lost Places" and "The Gilded Age" were co-sponsored with the Historical Society. We were fortunate, through the North Country Library Co-Op, to have the services of Littleton Historian-In-Residence, Brad Smith, who made these programs possible.

Summer was a busy time at the library; 25 children read 414 books in the "Under the Rainbow" Reading Program. For the younger set, Phyllis Gonyer held a weekly story hour. Gifts, awarded at Summer's end to each child who participated, were made possible by the generous donation of Jackie & Stu Hamilton (former residents of Whitefield). Our annual August book sale was successful, as usual, and several hundred dollars were added to the book budget.

Children from the lower grades at McIntyre Elementary School helped celebrate National Library Week. Their art work brightened up the walls and their class visits were fun and educational. Louise Jordan has organized a quilting "Friends of the Library" group. Quilt squares have been distributed and the finished product will be raffled off to raise funds for the library. The Library could not function smoothly without the help of Assistant Librarians, Sherry Harris, Clarice Jordan and Merri Gradual. Appreciation is also extended to those who donate books, magazines and memorial gifts.

Respectfully submitted,

SANDRA HOLZ, Librarian



# WHITEFIELD PUBLIC LIBRARY

## TREASURER'S REPORT

Cash on Hand, January 1, 1985 \$ 5,782.88

### RECEIPTS:

Received from Selectmen	\$11,400.00
Library Fines	458.80
Annual Book Sale	338.10
Gifts & Donations	449.00
Interest - NOW Account	188.55
Miscellaneous	<u>95.46</u>

	<u>12,929.91</u>
Total Funds Available, December 31, 1985	\$ 18,712.79

### EXPENSES:

Librarian & Assistants	\$ 3,546.40
Books	5,350.81
Magazines	557.37
Supplies	380.12
Heat	1,052.45
Electricity	324.65
Telephone	429.66
Payroll Taxes	310.36
Repairs & Maintenance	678.18
Miscellaneous	<u>83.00</u>

Total Expenses	<u>12,713.00</u>
----------------	------------------

Cash on Hand, December 31, 1985	5,999.79
Encumbered Expenses - Matching Funds for Govt. Grant	(1,500.00)
- Operating Expenses 1/86 - 3/86	<u>(3,000.00)</u>
	\$ <u><u>1,499.79</u></u>

Respectfully submitted,

JANET KENNEDY, Treasurer

# WOMEN'S STUDY CLUB TRUST

Balance, January 1, 1985	\$ 3,302.80
Interest Income	<u>177.97</u>
Balance, December 31, 1985	\$ 3,480.77

Respectfully submitted,

JANET KENNEDY, Treasurer

## WHITEFIELD FIRE DEPARTMENT

List of Firemen as of January 1, 1986

W. A. Placey, Chief  
Jonathan Miller, Assistant Chief  
Alan Smith, Second Assistant Chief  
David L. Monahan, Clerk

Howard Bray  
Glenn Brooks  
Leo Couturier  
Gary Cross  
Nelson Fenoff  
Arthur Fleury  
Charles Hatfield  
Donald Hatfield

Roy Huntoon  
Bill Lemaire  
Stephen Marro  
Jeff Miller  
Walter Morton  
Thomas Mosher  
John Severance  
Robert Stiles  
Robert Thompson

There were 42 alarms this year which included 9 chimney fires; 3 electrical; 5 car accidents; 1 horse rescue; 3 Highland House calls; 4 landfill; 1 brush; 3 car fires; 1 smoke check; 1 grass fire; 1 extrac-tion from deep hole; 1 roadside fireworks; 1 false alarm; 1 White Mts. Regional High School; 1 airport call; 3 rescue equipment calls; and 4 mutual aid calls. Please continue to clean those chimneys. This is the best way to avoid chimney fires. Check the batteries in your smoke de-tectors.

This year 6 new Mark 2 survivor packs and 14 pairs of bunker pants were purchased. We now meet all federal regulations in this area.

Our wood raffle was successful and the proceeds went toward the pur-chase of a portable radio, fire blankets, 2 more hoses for the Jaws tool, and airpack hoods. We will be holding our annual wood raffle again this summer. Tickets will be available from the firemen.

Spring burning is planned again this year on a donation basis. Contact any fireman and we will put your on the list. If the weather is favorable, we will try to give everyone who requests it our assistance.

Respectfully submitted,

W. A. PLACEY, Fire Chief

## REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

Between July 1984 and June 1985, we experienced more forest fires throughout our state than in any year in the last fifty. Two of the leading causes of the 1,605 fires were children and fires kindled without written permission of a Forest Fire Warden. Both causes are preventable, but **ONLY WITH YOUR HELP!**

Please help our town and state forest fire officials with forest fire prevention. Contact your Forest Fire Warden for more information.

Enforcement of state timber harvest regulations is the responsibility of State Forestry officials. Our state has excellent timber harvest regulations; however, your assistance is needed. If you know of a logging operation and suspect a state timber harvest law may be violated, call your Forest Fire Warden.

If you own forest land, you will become responsible for the timber tax payment starting April 1, 1986. This is a change in the Timber Tax Law that will impact all forest landowners. Contact your Board of Selectmen for timber tax forms.

### 1985 STATISTICS

	<u>State of NH</u>	<u>District 8</u>	<u>Town of Whitefield</u>
No. of Fires	1,605	15	0
No. of Acres	1,580	26	0
Cost of Suppression	\$246,017	\$6,004	0

RICHARD C. BELMORE  
Forest Ranger

WINIFRED A. PLACEY  
Forest Fire Warden

## COMMUNITY ACTION PROGRAM

Tri-County Community Action Outreach Program requests your continued support in the amount of Seven Hundred Fifty Dollars (\$750.00) to ensure ongoing services during the six months of the year when we do not have federal funding.

During the 1984-1985 fuel assistance season, the amount of \$51,414.79 was expended benefiting 110 households. Weatherization dollars totaled \$7,881.10 for 11 months. Whitefield citizens also benefited from USDA foods, Green Thumb and FEMA funds amounting to \$75,666.00.

By having the Outreach office open year around, we are able to not only initiate the majority of the Weatherization projects, but are available for other emergencies that may arise. We continue to have an emergency food pantry and supply other area food pantries such as WHEET with both USDA commodities and money for other staple items.

Information, referrals, and networking with other agencies are a continuing priority of the Outreach Program. During this past year's outreach part of the season, 13.2% of our outreach went to Whitefield. This helped 82 unduplicated households and included 278 people.

Respectfully submitted,

HARRIET FORBUSH  
Community Action Outreach Worker  
Southwestern Coos County



Photo by Jill Brooks

## WHITEFIELD POLICE DEPARTMENT

The Whitefield Police Department has undergone many changes during 1985 and embarked on several fronts to establish a well-organized and efficient operation providing the best police service attainable under the given circumstances. Some areas that have been neglected in the past are now defined by written systems of procedures (S.O.P.'s) and policies. Daily operations have been revamped to improve the use of equipment, personnel and hours worked.

Methods of gathering statistical data on a day-to-day basis will lay a foundation creating the ability to measure performance as well as provide valuable data necessary to formulate short and long term plans. With this ability to measure, steps can be taken to upgrade continuously and provide efficient and professional police service. With goals set, the Police Department has many challenges and will improve its services.

### STATISTICS:

#### Traffic Enforcement:

Routine checks or warnings	183
Radar traffic stops	96
Summonses	150
Motor vehicle accidents	<u>65</u>
	494

#### Assists:

To Other Police Departments	278
Medical Assists	97
Other Assists	<u>305</u>
	680

#### Criminal Investigations:

Reported Crimes	198
Domestic Disturbances	<u>56</u>
	254

#### Complaints:

Dog Complaints	160
Other Complaints	<u>123</u>
	283

#### Arrests:

30

TOTAL OF ABOVE: 1,741

It should be noted that new methods of data gathering do not allow for duplication or embellishing of statistics which may have occurred in the past.

1985 has seen many changes in personnel as a result of establishing personnel policies and complying strictly to legal requirements. It is essential that management at the department level as well as the town government utilizes the best available people.

In conclusion, the Police Department is shorthanded at the time of this report, but moral and enthusiasm are high. All members are working together and energetically to provide the best quality service possible. With a participatory form of management now in effect, the department should continue to grow professionally, always striving to do its best.

Respectfully submitted,

RICHARD E. DOW  
Chief of Police



## WHITEFIELD RECREATION COMMITTEE REPORT

In 1985 the Whitefield Recreation Program operated as full time Summer activity and on a limited basis during the remainder of the year. The program was directed this year by Terry Dimick. The Board feels that the program and the people of Whitefield are fortunate to have his services. There were approximately 180 kids in the program, 110 of which were also in the swimming program.

The major activity of the summer was the swimming program which was held at Forest Lake State Park. Once again, the entire staff consisted of Water Safety Instructors. The additional cost that this incurred was more than offset by the quality of instruction that the children received. Other activities included a trip to the Hershey Track Meet in Concord, a Babe Ruth baseball program, and trips to various activities in the area.

The ski program was once again a success with nearly 100 children involved. This program was directed by Paula Spalding Harris. Every Wednesday afternoon the participants travel to Cannon Mt. where they receive expert instruction in downhill skiing. Over the years this program has continued to grow and this Winter will be using two buses instead of one due to increased members.

The Board wishes to express its gratitude to the people of Whitefield for their continued support through their tax dollars to support the Recreation Program. We would also like to invite any interested individuals to become involved with recreation as members of the Board, volunteers in any capacity that they feel they may be interested. The program continues to be worthwhile and with continued support it will remain so.

WHITEFIELD RECREATION COMMITTEE

Howard Bray  
Francis Matott  
Jean Bergin  
Paula Harris  
Dani Lunn  
Debbie Bragg  
Jeff Woodburn

## MARRIAGES

Registered in the Town of Whitefield, N.H.

Year Ending December 31, 1985

### DATE

January 24	William Haley	Whitefield
	Caren M. Wheeler	Whitefield
March 2	Tracy Schmidt	Lunenburg, VT
	Teri Newton	Rancho Cordova, CA
April 20	James B. Way	Lancaster
	Noella S. Guinard	Whitefield
May 3	George W. Kelly	Whitefield
	Tamra A. Eastman	Whitefield
June 29	Michael R. Emery	Whitefield
	Melissa I. Ryan	Whitefield
June 29	Stephen W. Ruggles	Whitefield
	Florence L. Marsh	Littleton
July 6	Robert E. Cutting	Canton, GA
	Carrie K. Stiles	Canton, GA
August 16	Andrew L. Howland Jr.	Whitefield
	Andrea R. Moore	Whitefield
August 17	Gary M. Harwood	Townshend, VT
	Brenda M. deVillafane	Townshend, VT
August 25	Clifford L. Fitzgerald III	Somerville, MA
	Sarah M. Gates	Somerville, MA
September 7	Bruce W. Lovering	Whitefield
	Sandra L. Amy	Whitefield
October 26	Joseph M. Ghioto	Jacksonville, FL
	Barbara J. McGinley	Whitefield
October 26	Earl T. Gillery	Whitefield
	Irene A. Spinelli	Whitefield

I hereby certify that the above is correct to the best of my knowledge and belief.

ELEANOR P. HART, Town Clerk

## BIRTHS

Births Registered in the Town of Whitefield, N.H., Year Ending December 31, 1985

<u>Date</u>	<u>Name of Child</u>	<u>Name of Father</u>	<u>Name of Mother</u>	<u>Place of Birth</u>
Jan 14	Miranda Megan Meier	Randall Aaron Meier	Kimberlie Ann White	Littleton
Jan 20	Corey Frederick Haag	Frederick Murray Haag	Mary Jane Werner	Littleton
Apr 14	Ian Roy Smith	Dennis Roy Smith	Linda Sue Newell	Littleton
May 11	Samantha Lea Gooden	Donald John Gooden	Elizabeth Ann Lea	Littleton
May 16	Olivia Ashley Whitcomb	Robert James Whitcomb	Nancy Jill Towle	Littleton
Jun 26	Ashley Elizabeth Stockhausen	Stephen Michael Stockhausen	Robin Ellen Martin	Littleton
Jul 21	Steven John Barnett	Steven Dale Barnett	Brenda Jean Ross	Littleton
Jul 28	Sarah Liberty Smith	George Christopher Smith	Patricia Lu Coutermarsh	Littleton
Sep 16	Daniel James Pelletier	Stephen Michial Pelletier	Stephanie Amanda Cassidy	Littleton
Sep 20	David Joseph Foss	Douglas Joseph Foss	Cynthia Suzanne Willey	Littleton
Sep 26	Alana Zoe Desjardins	William Joseph Desjardins	Beverly Helen Bryan	Littleton
Oct 30	David Glen Oulmet	Charles James Oulmet	Hermine Estelle Schirl	Littleton
Nov 12	Brittaney Lyn Goelz	Robert John Goelz	Scarlet Oberita Forrester	Littleton
Dec 14	Randy Boyle	John Daved Boyle	Robin Ball	Littleton
Dec 21	Michael Francis McQuarrie	Kevin Francis McQuarrie	Beatrice Sue Kenison	Littleton

I hereby certify that the above is correct to the best of my knowledge and belief.

ELEANOR P. HART, Town Clerk

## DEATHS

Registered in the Town of Whitefield, N.H.

Year Ending December 31, 1985

<u>Date</u>	<u>Name of Deceased</u>	<u>Place of Death</u>
April 4	Robert Paul Heinig	Whitefield
April 12	Violet Powers Hamel	Whitefield
May 18	Fannie Smith	Lancaster
May 30	William Anson Harris Jr.	Lancaster
June 3	Ann Maurer Christian	Whitefield
June 17	Charles Douglas McIntyre	Whitefield
June 18	Arlene P. Cheney	Whitefield
June 29	Eileen G. Oleson	Whitefield
July 23	Gladys Wiswall Pickering	Whitefield
July 27	Ruth E. Ingerson	Lancaster
August 17	Cleophas Austin Dorr	Whitefield
August 24	Arthur P. Corey	Whitefield
September 5	Elinor J. Vidito	Lancaster
September 6	Richard P. Swinyer Sr.	Whitefield
September 13	Freeman H. Colby	Lancaster
September 23	Emma S. Stevens	Whitefield
September 24	Earle Bernard Hersom	Whitefield
September 26	Catherine B. Sanders	Whitefield
October 27	Minnie Evelyn Henry	Lancaster
October 29	Amarosa Marro	Lancaster
November 8	Katherine Dulcie Schaller	Whitefield
November 14	Cynthia Earle Anderson	Whitefield
November 23	Blanche M. Blodgett	Whitefield
December 5	Mary C. Bedard	Whitefield
December 16	Esimaire G. Thibeault	Lancaster
December 20	Annie O. Marriott	Lancaster
December 18	Natalie P. Lufkin	Littleton
December 21	Fay William Jennings	Littleton

I hereby certify that the above is correct to the best of my knowledge and belief.

ELEANOR P. HART  
Town Clerk

Member of the National Society of Public Accountants

TEL. 444-5306  
444-5307**MARTIN & THOMAS**  
PUBLIC ACCOUNTANTSBOX 259  
LITTLETON, N.H. 03561RUSSELL K. MARTIN, PA  
ROBERT H. THOMAS, CPA

KAREN W. WHALEN

February 3, 1986

Board of Selectmen  
Town of Whitefield  
Whitefield, NH 03598

Members of the Board:

We have examined the financial statements of the various funds and account groups of the Town of Whitefield for the year ended December 31, 1985 and have issued our report thereon dated February 3, 1986. As a part of our examination, we reviewed and tested the Town's system of internal accounting control to the extent considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion of the financial statements.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgements by management.

We are satisfied as to the Town's system of internal accounting control using the concept of reasonable assurance.

Fixed Assets

As is the practice with many New Hampshire towns, the Town of Whitefield has not maintained a record of its fixed assets. In order to adequately maintain control of its existing fixed assets we recommend that Town take an inventory of these assets as soon as practical. As part of their long-term policies, the Town officials should initiate fixed assets records. Cost or consideration given is the generally accepted method for valuing fixed assets, and should be recorded on all new acquisitions. Where adequate documentation of cost is unavailable for existing fixed assets, an estimate of the original cost is an acceptable standard under accounting principles for governmental entities. The existence of fixed assets records will not only aid Town officials in their control of these assets, but should be an invaluable tool in long range planning.



Board of Selectmen

-2-

February 3, 1986

Temporary Loans

As of December 31, 1985, the Town of Whitefield had an outstanding note payable in the amount of \$16,000.00. This was not money borrowed by temporary loans in anticipation of taxes, nor was it money authorized to be borrowed warrant article. Although the money was borrowed and transferred to the Water Department to help them pay for some unexpected repairs and replacements, you did not have approval to borrow these funds. Upon discussing this matter with you, it was immediately repaid and as of the date of this letter there are no outstanding loans of the General Fund.

Publication Requirement

The provisions of RSA 71-1:21 requires that only this letter need be published in the next annual report of the Town. However, we suggest that you consider the publication of the entire report which includes the auditor's opinion, financial statements, and notes to financial statements.

Conclusion

Our purpose in making these recommendations is not one of presenting a critical analysis of the Town, but rather to assist the Board in planning and providing for continued successful operations.

We appreciate the opportunity to present these comments and suggestions for your consideration and are prepared to discuss them further at your convenience.

We extend our thanks to the officials and employees of the Town of Whitefield for their assistance during the course of our audit.

Very truly yours,

Robert H. Thomas CPA  
Martin & Thomas,  
Public Accountants

Member of the National Society of Public Accountants

TEL. 444-5306  
444-5307MARTIN & THOMAS  
PUBLIC ACCOUNTANTSBOX 259  
LITTLETON, N.H. 03561RUSSELL K. MARTIN, PA  
ROBERT H. THOMAS, CPA

KAREN W. WHALEN

February 3, 1986

To the Board of Selectmen  
Town of Whitefield  
Whitefield, NH 03598

We have examined the general purpose financial statements of the Town of Whitefield for the year ended December 31, 1985, and have issued our report thereon dated February 3, 1986. As part of our examination, we made a study and evaluation of the system of internal accounting control of the Town of Whitefield to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards, the standards for financial and compliance audits contained in the U.S. General Accounting Office Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, and the Single Audit Act of 1984 (Pub. L. No. 98-502). For the purpose of this report, we have classified the significant internal accounting controls in the following categories:

Financial Statement Captions

Cash  
Due From Other Governments  
Due From Other Funds  
Federal Aid Anticipation Notes  
Contracts Payable  
Due to Other Funds  
Fund Balance

Our study included all of the control categories listed above. The purpose of our study and evaluation was to determine the nature, timing, and extent of performing the auditing procedures necessary for expressing an opinion on the city's general purpose financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole or on any of the categories of controls identified above.

The management of the Town of Whitefield is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, the Town is managing its federal financial assistance program in compliance with laws and regulations, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

-2-

February 3, 1986

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Town of Whitefield taken as a whole or on any of the categories of controls identified in the first paragraph. However, our study and evaluation disclosed no condition that we believe to be a material weakness.

This report is intended solely for the use of the Town of Whitefield, the cognizant audit agency, and other federal audit agencies and should not be used for any other purpose.

Very truly yours,

Robert H. Thomas CPA  
Martin & Thomas,  
Public Accountants

TOWN OF WHITEFIELD  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1985

EXHIBIT A

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>ASSETS</u>			
Cash	\$ 251,226	\$ 49,656	\$ 714,114
Investments at Par (Market Value \$2,700)	100		
Taxes Receivable	295,467		
Accounts Receivable			
Taxes Deeded to Town	62,253		
Due From Other Governments	34,200	8,696	1,309,017
Due From Other Funds	48,654		34,200
Amount to be provided for retirement of General Long Term Debt			
<u>Total Assets</u>	<u>\$ 691,900</u>	<u>\$ 58,352</u>	<u>\$ 2,057,331</u>
<u>LIABILITIES &amp; FUND EQUITY</u>			
<u>LIABILITIES</u>			
Temporary Loans	\$ 16,000	\$	\$
Federal Aid Anticipation Notes			782,000
School District Tax Payable	433,073		
Due to Other Governments	34		
Yield Tax Security Deposits	3,437		
Due to Other Funds	34,200		25,948
Contracts Payable			5,684
General Obligation Notes Payable			
<u>Total Liabilities</u>	<u>\$ 486,744</u>	<u>\$</u>	<u>\$ 813,632</u>
<u>FUND EQUITY</u>			
Retained Earnings (Deficit)			
Unappropriated			
Fund Balances			
Reserved For Endowments			
Unreserved			
Designated for Subsequent Years			
Expenditures	4,650	3,000	
Designated for Capital Acquisitions			1,243,699
Undesignated	200,506	55,352	
<u>Total Fund Equity</u>	<u>\$ 205,156</u>	<u>\$ 58,352</u>	<u>\$ 1,243,699</u>
<u>Total Liabilities &amp; Fund Equity</u>	<u>\$ 691,900</u>	<u>\$ 58,352</u>	<u>\$ 2,057,331</u>

The accompanying notes are an integral part of these financial statements.

<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Account Groups</u>	<u>Totals</u>
<u>Water</u>	<u>Trust</u>	<u>General</u>	<u>(Memorandum</u>
<u>Department</u>	<u>Funds</u>	<u>Long-</u>	<u>Only)</u>
<u>Fund</u>		<u>Term Debt</u>	
\$ 4,075	\$ 156,944	\$	\$ 1,176,015
			100
			295,467
7,742			7,742
			62,253
			1,351,913
			82,854
		775,000	775,000
<u>\$ 11,817</u>	<u>\$ 156,944</u>	<u>\$ 775,000</u>	<u>\$ 3,751,344</u>
\$	\$	\$	\$ 16,000
			782,000
			433,073
			34
22,707			3,437
			82,855
			5,684
		775,000	775,000
<u>\$ 22,707</u>	<u>\$</u>	<u>\$ 775,000</u>	<u>\$ 2,098,083</u>
( 10,890)			( 10,890)
	56,751		56,751
	57,881		65,531
	42,312		1,243,699
			298,170
<u>\$( 10,890)</u>	<u>\$ 156,944</u>	<u>\$</u>	<u>\$ 1,653,261</u>
<u>\$ 11,817</u>	<u>\$ 156,944</u>	<u>\$ 775,000</u>	<u>\$ 3,751,344</u>



TOWN OF WHITEFIELD  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
ALL GOVERNMENT AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1985

EXHIBIT B

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>REVENUES</u>			
Taxes	\$ 1,342,727	\$	\$
Intergovernmental Revenues	180,187	34,423	1,027,386
Local Sources	102,990	16,861	118,954
Local Matching Funds			174,769
<u>OTHER FINANCING SOURCES</u>			
Interfund Transfers	\$ 79,193	\$ 42,102	\$ 775,000
Long Term Notes	775,000		
<u>TOTAL REVENUES AND OTHER SOURCES</u>	<u>\$ 2,480,097</u>	<u>\$ 93,386</u>	<u>\$ 2,096,109</u>
<u>EXPENDITURES</u>			
General Government	\$ 87,246	\$	\$
Public Safety	70,528		
Highways, Streets and Bridges	193,693		
Sanitation	19,929		
Health	7,607		
Welfare	18,602		
Culture and Recreation	12,167	24,749	
Cemeteries	800	15,905	
Miscellaneous	72,692		
Debt Service			
Principal Retirement	7,620		
Interest	37,205		22,867
Capital Outlay	60,041		3,499,142
Overlay	3,896		
<u>OTHER USES</u>			
Interfund Transfers	\$ 818,100	\$ 78,941	\$ 252
Transfers to Other Governmental Units	990,552		1,002
<u>TOTAL EXPENDITURES AND OTHER USES</u>	<u>\$ 2,400,678</u>	<u>\$ 119,595</u>	<u>\$ 3,523,263</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES</u>			
<u>OVER (UNDER) EXPENDITURES AND</u>			
<u>OTHER USES</u>	\$ 79,419	\$ ( 26,209)	\$(1,427,154)
<u>FUND BALANCES - January 1</u>	<u>125,737</u>	<u>84,561</u>	<u>2,670,853</u>
<u>FUND BALANCES - December 31</u>	<u>\$ 205,156</u>	<u>\$ 58,352</u>	<u>\$ 1,243,699</u>

The accompanying notes are an integral part of these financial statements.

<u>Fiduciary Fund Types</u>	<u>Totals</u>
<u>Expendable</u>	<u>(Memorandum</u>
<u>Trust</u>	<u>Only)</u>
\$	\$ 1,342,727
4,844	1,241,996
	243,649
	174,769
\$ 14,000	\$ 910,295
	775,000
<u>\$ 18,844</u>	<u>\$ 4,688,436</u>
\$	\$ 87,246
	70,528
	193,693
	19,929
	7,607
	18,602
	36,916
	16,705
	72,692
	7,620
	60,072
	3,559,183
	3,896
	\$ 897,293
	991,554
<u>\$ --</u>	<u>\$ 6,043,536</u>
\$ 18,844	\$(1,355,100)
42,518	2,923,669
<u>\$ 61,362</u>	<u>\$ 1,568,569</u>

TOWN OF WHITEFIELD  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
GENERAL AND SPECIAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1985

EXHIBIT C

	<u>General Fund</u>		<u>Variance</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<u>REVENUES</u>			
Taxes	\$ 1,312,964	\$ 1,342,727	\$ 29,763
Intergovernmental Revenues	180,188	180,187	( 1)
Local Sources	75,155	102,990	27,835
<u>OTHER FINANCING SOURCES</u>			
Interfund Transfers	93,000	79,193	( 13,807)
Long Term Notes		775,000	775,000
<u>TOTAL REVENUES AND OTHER SOURCES</u>	<u>\$ 1,661,307</u>	<u>\$ 2,480,097</u>	<u>\$ 818,790</u>
<u>EXPENDITURES</u>			
General Government	\$ 100,205	\$ 87,246	\$ 12,959
Public Safety	74,600	70,528	4,072
Highways, Streets and Bridges	207,600	193,693	13,907
Sanitation	18,128	19,929	( 1,801)
Health	7,000	7,607	( 607)
Welfare	50,000	18,602	31,398
Culture and Recreation	16,900	12,167	4,733
Cemeteries	800	800	--
Miscellaneous	87,620	72,692	14,928
Debt Service			
Principal Retirement	7,620	7,620	
Interest	41,322	37,205	4,117
Capital Outlay	74,000	60,041	13,959
Overlay	19,861	3,896	15,965
<u>OTHER USES</u>			
Interfund Transfers	\$ 43,100	\$ 818,100	\$(775,000)
Transfers to Other Governmental Units	990,551	990,552	( 1)
<u>TOTAL EXPENDITURES AND OTHER USES</u>	<u>\$ 1,739,307</u>	<u>\$ 2,400,678</u>	<u>\$(661,371)</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES</u>			
<u>OVER (UNDER) EXPENDITURES AND</u>			
<u>OTHER USES</u>	<u>\$( 78,000)</u>	<u>\$ 79,419</u>	<u>\$ 157,419</u>
<u>FUND BALANCES - January 1</u>	<u>125,737</u>	<u>125,737</u>	<u>--</u>
<u>FUND BALANCES - December 31</u>	<u>\$ 47,737</u>	<u>\$ 205,156</u>	<u>\$ 157,419</u>

The accompanying notes are an integral part of these financial statements.

<u>Special Revenue Funds</u>			<u>Totals</u> <u>(Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
\$	\$	\$	\$ 1,312,964	\$ 1,342,727	\$ 29,763
36,600	34,423	( 2,177)	216,788	214,610	( 2,178)
16,410	16,861	451	91,565	119,851	28,286
42,102	42,102	--	135,102	121,295	( 13,807)
				775,000	775,000
<u>\$ 95,112</u>	<u>\$ 93,386</u>	<u>\$ ( 1,726)</u>	<u>\$ 1,756,419</u>	<u>\$ 2,573,483</u>	<u>\$ 817,064</u>
\$	\$	\$	\$ 100,205	\$ 87,246	\$ 12,959
			74,600	70,528	4,072
			207,600	193,693	13,907
			18,128	19,929	( 1,801)
			7,000	7,607	( 607)
			50,000	18,602	31,398
29,110	24,749	4,361	46,010	36,916	9,094
16,000	15,905	95	16,800	16,705	95
			87,620	72,692	14,928
			7,620	7,620	
			41,322	37,205	4,117
			74,000	60,041	13,959
			19,861	3,896	15,965
<u>\$ 93,000</u>	<u>\$ 78,941</u>	<u>\$ 14,059</u>	<u>\$ 136,100</u>	<u>\$ 897,041</u>	<u>\$ ( 760,941)</u>
			990,551	990,552	( 1)
<u>\$ 138,110</u>	<u>\$ 119,595</u>	<u>\$ 18,515</u>	<u>\$ 1,877,417</u>	<u>\$ 2,520,273</u>	<u>\$ ( 642,856)</u>
\$( 42,998)	\$( 26,209)	\$ 16,789	\$( 120,998)	53,210	\$ 174,208
84,561	84,561	--	210,298	210,298	--
<u>\$ 41,563</u>	<u>\$ 58,352</u>	<u>\$ 16,789</u>	<u>\$ 89,300</u>	<u>\$ 263,508</u>	<u>\$ 174,208</u>

TOWN OF WHITEFIELD  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
RETAINED EARNINGS/FUND BALANCES  
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1985

EXHIBIT D

	<u>Proprietary</u> <u>Fund Type</u> <u>Water</u> <u>Department</u>	<u>Fiduciary</u> <u>Fund Type</u> <u>NonExpendable</u> <u>Trust</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
<u>OPERATING REVENUE</u>			
Charges for Services	\$ 73,125	\$	\$ 73,125
New Funds		867	867
Investment Income	387	9,125	9,512
<u>Total Operating Revenues</u>	<u>\$ 73,512</u>	<u>\$ 9,992</u>	<u>\$ 83,504</u>
<u>OPERATING EXPENSES</u>			
Personnel Services	\$ 25,089	\$	\$ 25,089
Contractual Services	3,674		3,674
Supplies and Repairs	31,090		31,090
Insurance and Taxes	3,336		3,336
Utilities	26,132		26,132
Other Operating Expenses	194		194
<u>Total Operating Expenses</u>	<u>\$ 89,515</u>	<u>\$</u>	<u>\$ 89,515</u>
<u>OPERATING INCOME (LOSS)</u>	<u>\$ ( 16,003)</u>	<u>\$ 9,992</u>	<u>\$ ( 6,011)</u>
<u>INTERFUND TRANSFERS OUT</u>	<u>--</u>	<u>13,002</u>	<u>13,002</u>
<u>NET INCOME (LOSS)</u>	<u>\$ ( 16,003)</u>	<u>\$ ( 3,010)</u>	<u>\$ ( 19,013)</u>
<u>RETAINED EARNINGS/FUND BALANCES</u>			
January 1	5,113	98,592	103,705
<u>RETAINED EARNINGS/FUND BALANCES</u>			
December 31	<u>\$ ( 10,890)</u>	<u>\$ 95,582</u>	<u>\$ 84,692</u>

The accompanying notes are an integral part of these financial statements.



TOWN OF WHITEFIELD  
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION  
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1985

EXHIBIT E

	<u>Proprietary</u> <u>Fund Type</u> Water <u>Department</u>	<u>Fiduciary</u> <u>Fund Type</u> Nonexpendable <u>Trust</u>	<u>Total</u> (Memorandum Only)
<u>SOURCES OF WORKING CAPITAL</u>			
Operations			
Net Income (Loss)	\$( 16,003)	\$( 3,010)	\$( 19,013)
<u>USES OF WORKING CAPITAL</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Increase (Decrease) in Working Capital	<u>\$( 16,003)</u>	<u>\$( 3,010)</u>	<u>\$( 19,013)</u>
<u>ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL</u>			
Cash	\$ 2,910	\$( 3,010)	\$( 100)
Accounts Receivable	3,794		3,794
Due to Other Funds	<u>( 22,707)</u>		<u>( 22,707)</u>
Net Increase (Decrease) in Working Capital	<u>\$( 16,003)</u>	<u>\$( 3,010)</u>	<u>\$( 19,013)</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF WHITEFIELD  
 COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
DECEMBER 31, 1985

EXHIBIT F

	Federal Revenue Sharing	Regional Airport Operating Fund	Cemetery Association Fund
<u>ASSETS</u>			
Cash	\$ 7,356	\$ 13,886	\$ 3,627
Due From Other Governments	<u>8,246</u>	<u>          </u>	<u>          </u>
<u>Total Assets</u>	<u>\$ 15,602</u>	<u>\$ 13,886</u>	<u>\$ 3,627</u>
 <u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>	\$ --	\$ --	\$ --
<u>Fund Balances</u>	<u>15,602</u>	<u>13,886</u>	<u>3,627</u>
<u>Total Liabilities and Fund Balances</u>	<u>\$ 15,602</u>	<u>\$ 13,886</u>	<u>\$ 3,627</u>

The accompanying notes are an integral part of these financial statements.

<u>Public Library Fund</u>	<u>Recreation Project Fund</u>	<u>Band Concert Fund</u>	<u>Whitefield Ambulance Fund</u>	<u>Totals</u>
\$ 6,000	\$ 2,059	\$ 735	\$ 15,993	\$ 49,656
	450			8,696
<u>\$ 6,000</u>	<u>\$ 2,509</u>	<u>\$ 735</u>	<u>\$ 15,993</u>	<u>\$ 58,352</u>
\$ --	\$ --	\$ --	\$ --	\$ --
6,000	2,509	735	15,993	58,352
<u>\$ 6,000</u>	<u>\$ 2,509</u>	<u>\$ 735</u>	<u>\$ 15,993</u>	<u>\$ 58,352</u>

## TOWN OF WHITEFIELD

COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ALL SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1985

EXHIBIT G

	Federal Revenue Sharing	Regional Airport Operating Fund	Cemetery Association Fund
<u>REVENUES</u>			
Intergovernmental Revenues	\$ 35,978	\$ 1,600	\$
Local Sources	5,221	9,600	275
<u>OTHER FINANCIAL SOURCES</u>			
Interfund Transfers		5,500	19,002
<u>TOTAL REVENUES AND OTHER SOURCES</u>	<u>\$ 41,199</u>	<u>\$ 16,700</u>	<u>\$ 19,277</u>
<u>EXPENDITURES</u>			
Salaries & Wages			10,584
Other Operating Expenses		8,151	5,321
<u>OTHER USES</u>			
Interfund Transfers	78,941		
<u>TOTAL EXPENDITURES AND OTHER USES</u>	<u>\$ 78,941</u>	<u>\$ 8,151</u>	<u>\$ 15,905</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>			
	\$ ( 37,742)	\$ 8,549	\$ 3,372
<u>FUND BALANCES - January 1</u>	<u>53,344</u>	<u>5,337</u>	<u>255</u>
<u>FUND BALANCES - December 31</u>	<u>\$ 15,602</u>	<u>\$ 13,886</u>	<u>\$ 3,627</u>

The accompanying notes are an integral part of these financial statements.

<u>Public Library Fund</u>	<u>Recreation Project Fund</u>	<u>Band Concert Fund</u>	<u>Whitefield Ambulance Fund</u>	<u>Totals</u>
\$ 1,530	\$( 3,155)	\$ 154	\$ 81	\$ 34,423 16,861
<u>11,400</u>	<u>          </u>	<u>1,200</u>	<u>5,000</u>	<u>42,102</u>
<u>\$ 12,930</u>	<u>\$( 3,155)</u>	<u>\$ 1,354</u>	<u>\$ 5,081</u>	<u>\$ 93,386</u>
3,546 9,167	1,145	2,740		14,130 26,524
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>78,941</u>
<u>\$ 12,713</u>	<u>\$ 1,145</u>	<u>\$ 2,740</u>	<u>\$       </u>	<u>\$119,595</u>
\$ 217	\$( 4,300)	\$( 1,386)	\$ 5,081	\$(26,209)
<u>5,783</u>	<u>6,809</u>	<u>2,121</u>	<u>10,912</u>	<u>84,561</u>
<u>\$ 6,000</u>	<u>\$ 2,509</u>	<u>\$ 735</u>	<u>\$ 15,993</u>	<u>\$ 58,352</u>



TOWN OF WHITEFIELD  
COMBINING BALANCE SHEET  
ALL CAPITAL PROJECT FUNDS  
DECEMBER 31, 1985

EXHIBIT H

Sewage  
 Disposal  
 System  
 EPAC-330168-02

Water  
 Project  
 EDA 01-01-02523

ASSETS

Cash	\$ 451,301	\$ 262,813
Due From Other Governments	917,992	374,364
Due From Other Funds	34,200	
<u>Total Assets</u>	<u>\$ 1,403,493</u>	<u>\$ 637,177</u>

LIABILITIES AND FUND BALANCES

Federal Aid Anticipation Notes	\$ 550,000	\$ 232,000
Contracts Payable		4,814
Due to Other Funds	10,157	
<u>Total Liabilities</u>	\$ 560,157	\$ 236,814
Fund Balances	843,336	400,363
<u>Total Liabilities &amp; Fund Balances</u>	<u>\$ 1,403,493</u>	<u>\$ 637,177</u>

The accompanying notes are an integral part of these financial statements.

Airport Improvement Program <u>AIP 3-33-0017-01</u>		<u>Totals</u>
\$		\$ 714,114
16,661		1,309,017
		<u>34,200</u>
\$	<u>16,661</u>	<u>\$ 2,057,331</u>
\$		\$ 782,000
870		5,684
15,791		<u>25,948</u>
\$	<u>16,661</u>	\$ 813,632
		<u>1,243,699</u>
\$	<u>16,661</u>	<u>\$ 2,057,331</u>

TOWN OF WHITEFIELD  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
ALL CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1985 EXHIBIT I

	Sewer Disposal System <u>EPA C-330168-02</u>	Water Project <u>EDA 01-01-02523</u>
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REVENUES

Intergovernmental Revenue	\$ 303,786	\$ 723,600
Local Sources - Interest	112,474	6,480
Local Matching Funds		174,769

OTHER FINANCING SOURCES

Interfund Transfers	<u>775,000</u>	<u>          </u>
<u>Total Revenues and</u> <u>Other Sources</u>	<u>\$ 1,191,260</u>	<u>\$ 904,849</u>

EXPENDITURES

Debt Service		
Interest	\$ 22,867	
Capital Outlay		
Sanitation	2,982,958	
Airport Project		
Airport Navigational Aid		
Water Supply and Distribution		504,486

OTHER USES

Interfund Transfers		
Transfers to Other Governmental Units	<u>          </u>	<u>          </u>
<u>Total Expenditures and</u> <u>Other Uses</u>	<u>\$ 3,005,825</u>	<u>\$ 504,486</u>

EXCESS OF REVENUES AND OTHER SOURCES

<u>OVER (UNDER) EXPENDITURES AND OTHER USES</u>	\$ (1,814,565)	\$ 400,363
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<u>FUND BALANCES</u> - January 1	<u>2,657,901</u>	<u>    --    </u>
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<u>FUND BALANCES</u> - December 31	<u>\$ 843,336</u>	<u>\$ 400,363</u>
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The accompanying notes are an integral part of these financial statements.

<u>Airport Improvements Program AIP 3-33-0017-01</u>	<u>Whitefield Airport Localizer B-84-DC-33-0001</u>	<u>Totals</u>
\$	\$	\$ 1,027,386
		118,954
		174,769
		<u>775,000</u>
\$	\$	\$ 2,096,109
		\$ 22,867
		2,982,958
( 1,254)		( 1,254)
	12,952	12,952
		504,486
252		252
<u>1,002</u>		<u>1,002</u>
\$ --	\$ 12,952	\$ 3,523,263
\$ --	\$( 12,952)	\$(1,427,154)
--	12,952	2,670,853
<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,243,699</u>













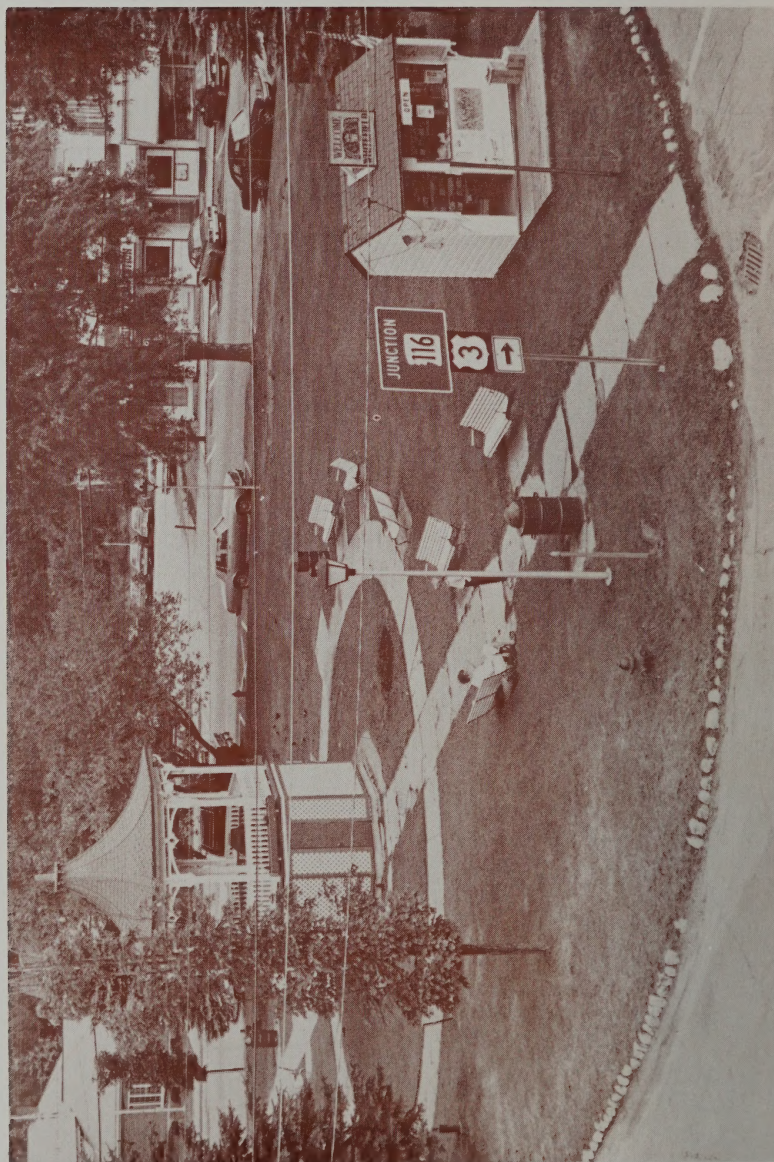


Photo by Jill Brooks